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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

TWENTY-FIFTH GENERAL ASSEMBLY

OF THE

STATE OF IOWA.

WHICH CONVENED AT DES MOINES, JANUARY 8, 1894.

FRANK D. JACKSON,	- - - - -	Governor
WARREN S. DUNGAN,	- - - - -	Lieutenant-Governor and President of the Senate
W. M. McFARLAND,	- - - - -	Secretary of State
C. G. McCARTHY	- - - - -	Auditor of State
BYRON A. BEESON,	- - - - -	Treasurer of State
HENRY SABIN,	- - - - -	Superintendent of Public Instruction
JOHN Y. STONE,	- - - - -	Attorney-General
HENRY STONE,	- - - - -	Speaker of the House of Representatives

VOLUME NO. I.

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
1894.

CONTENTS OF VOLUME I.

Biennial Message of Governor Horace Boies.
Inaugural Address of Governor Frank D. Jackson.
Biennial Report of the Auditor of State.
Biennial Report of the Treasurer of State.
Biennial Report of the Transactions of the Land Office.
Biennial Report of the Adjutant General.
Biennial Report of the State Librarian.
Biennial Report of Custodian of Public Buildings and Property.
Rules of the Twenty-fifth General Assembly.

CONTENTS OF VOLUME II.

Biennial Report of the Superintendent of Public Instruction.
Biennial Report of Board of Trustees, Iowa Agricultural College.
Biennial report of Board of Trustees, Iowa Soldiers' Orphans' Home.
Biennial Report of the Commandant and Commissioners Iowa Soldiers' Home.
Biennial Report of Iowa School for the Deaf.
Biennial Report of Iowa College for the Blind.
Biennial Report of Board of Trustees Industrial Home for the Blind.
Biennial report of Board of Trustees Institution for Feeble-Minded Children.
Biennial Report of Hospital for the Insane, Mt. Pleasant.
Biennial Report of Hospital for the Insane, Independence.
Biennial Report of Hospital for the Insane, Clarinda.
Biennial Report of Hospitals for the Insane, Visiting Committee.
Biennial Report of Board of Curators State Historical Society.

CONTENTS VOLUME III.

- Annual Report of Auditor of State on Insurance, 1893.**
Annual Report of Auditor of State on Insurance, 1894.
Biennial Report of the Board of Health.
Biennial Report of the Historical Department,
Biennial Report of the Inspector of Steamboats.
Biennial Report of the Iowa Soldiers' and Sailors' Monument Commis-
sion.
Annual Report of Board of Dental Examiners, 1892.
Annual Report of Board of Dental Examiners, 1893.
Report of Executive Council Improvement of Capitol Grounds.
Annual Report of State Dairy Commissioner, 1892.
Annual Report of State Dairy Commissioner, 1893.
Biennial Report of the Fish Commissioner.
Annual Report of State Veterinary Surgeon, 1892.
Annual Report of State Veterinary Surgeon, 1893.
-

CONTENTS VOLUME IV.

- Biennial Report of State Mine Inspectors.**
Biennial Report of the Bureau of Labor Statistics.
Biennial Report of the Governor on Pardons, Suspensions of Sen-
tence, etc.
Biennial Report of Secretary of State, Convictions of Criminals.
Biennial Report of Trustees Iowa Industrial Schools.
Biennial Report of Warden of the Penitentiary, Ft. Madison.
Biennial Report of Warden of the Penitentiary, Anamosa.
Biennial Report of the Commissioners of Pharmacy.
Biennial Report of the State Inspector of Oils.
Annual Report of the Iowa State Improved Stock-Breeders' Associa-
tion, 1892.
Annual Report of the Iowa State Improved Stock-Breeders' Associa-
tion, 1893.
-

CONTENTS VOLUME V.

- Annual Report of the Railroad Commissioners, 1892.**
Annual Report of the Railroad Commissioners, 1893.
Assessed Valuation of Railroad Property, 1893.
Assessed Valuation of Railroad Property, 1894.

BIENNIAL MESSAGE
OF
HORACE BOIES,
GOVERNOR OF IOWA,
TO THE
TWENTY-FIFTH GENERAL ASSEMBLY,

JANUARY, 1894.

PRINTED BY AUTHORITY OF LAW.

DES MOINES.
G. H. RAGSDALE, STATE PRINTER.
1894.

GOVERNOR'S MESSAGE.

Gentlemen of the Senate and House of Representatives:

In compliance with a provision of the Constitution which makes it the duty of the Governor at each regular session of the General Assembly to communicate to that body "the condition of the State," and also "to recommend such matters as he shall deem expedient," I have the honor to submit the following:

We entered the last biennial period without any State debt other than that due our own school fund, as hereinafter stated.

The receipts of the treasury during that period have been as follows:

From counties.....	\$ 2,829,087.74
From insurance companies.....	224,802.56
From fees of State officers.....	85,517.85
From telephone and telegraph companies.....	40,404.94
From fees of the oil inspector.....	10,238.67
From miscellaneous sources.....	105,973.88
From direct tax refunded by general government.....	384,274.80
Transfer from temporary school fund.....	26,861.88
Total.....	\$ 3,706,151.77

The disbursements during the same period were as follows:

State Auditor's warrants redeemed.....	\$ 3,546,731.26
Permanent school fund bonds paid.....	234,498.01
Total.....	\$ 3,781,229.27
There was a cash balance on hand at the close of the last biennial period of.....	\$ 412,981.45
At that time there were outstanding warrants theretofore drawn upon the treasury amounting in the aggregate to..	21,281.28
The surplus for which no warrants had been drawn was.....	891,700.17
The total of special appropriations made by the last General Assembly aggregated.....	742,787.40
Of this amount and of previous appropriations there remained unpaid at the commencement of the present period	821,001.48

The Auditor's estimate of receipts for the present biennial period from all sources of revenue is.. .. .	\$ 3,287,580.00
His estimate of expenditures required to meet appropriations provided for by general statutes is.....	2,862,770.00
Leaving for special or extraordinary appropriations.....	495,458.74
In his report he suggests that this sum may be increased by adding thereto the sum due the State which has been collected and was in the hands of county treasurers at the close of the last biennial period, aggregating.....	33,004.19
And also his estimate of the sum that would thereafter be collected of the taxes of 1898 and previous years due the State, amounting to.....	438,803.23
Making the total sum that can by this method be applied to extraordinary appropriations.....	971,266.16

It is evident, however, that if these additions are made it must be done at the expense of what should be in the treasury at the close of the present biennial period to compensate for that on hand at its beginning.

The Twenty-fourth General Assembly disposed of the sum received from the general government as a refund of the direct tax by providing that when the same was received sufficient thereof to reimburse the school fund for the amount due from the State should be applied to that purpose, and the remainder to the construction of a soldiers' and sailors' monument to commemorate the memory and deeds of Iowa soldiers and sailors in the late civil war.

When received the whole amount refunded by the general government was immediately deposited in the State treasury, and soon after there was transferred to the school fund the sum of \$234,498.01, that being the amount due upon the State's obligations to it, and said obligations were thereupon cancelled.

The remainder of said sum has been treated, as the Treasurer in his report shows, the same as other moneys in his charge belonging to the State.

This brief reference to the condition of the treasury and the Auditor's estimate of receipts and disbursements for the present period, together with the annexed tables, which give a summary of the reports of all State officers and institutions, will, I believe, be found to substantially comply with the requirements of the first clause of the provision of the Constitution referred to.

The second clause of the same provision leaves a Governor no discretion in the performance of his further duty, but requires in express terms that he "shall recommend such matters as he shall deem expedient."

This express mandate of the highest law of the State is the only excuse I can offer for the length this communication will necessarily assume.

REVISION OF OUR REVENUE LAWS.

One of the most important of your duties will be a careful consideration of the report of the tax commission appointed as provided for by an act of the last General Assembly.

It is, I believe, entirely true to say the gentlemen composing that commission have given to the subject referred to them most careful, painstaking and intelligent consideration.

That their report will greatly aid you to so modify our revenue laws that they will more evenly distribute the burdens of taxation there is every reason to believe.

If all the property in Iowa not properly exempt from taxation can be made to bear its fair share of the taxes required for an economical administration of the affairs of the State and its municipalities, and public officers will keep in mind the fact that it is as grossly wrong to waste public money in needless expenditure as it is for agents of individuals to squander the property of employers, there will be no reason for complaint that the burdens of taxation are either oppressive or unjust.

That the wisdom of the members of your body, aided by the report of the commission referred to, will enable you to perfect a system of assessment and taxation that will largely overcome the evils inherent in our present laws is most earnestly to be hoped for, and I believe is confidently expected by the people of the State.

CONTROL OF STATE INSTITUTIONS.

A subject of at least equal importance is the disbursement of taxes after they are collected, for this determines in a most arbitrary way whether the burdens of taxation shall be heavy or light.

What are known as State institutions in Iowa absorb in round numbers two-thirds of all her revenues. Two and a half millions of dollars collected through one form of taxation or another during each biennial period are thus disposed of through general or special acts of the legislature, and yet I am forced to believe that under existing laws it is absolutely impossible for the members of any General Assembly to acquire even a limited knowledge of the aggregate amount actually required for the proper construction and management of these institutions, or of the manner in which the sum required should be distributed among them.

Our present system provides for a separate board of trustees for each institution except the penitentiaries, which are governed by a warden, with such help as the Governor can give by occasional visits to the same. The separate boards vary in membership from three to eleven, and aggregate seventy-five persons in number.

One board necessarily knows nothing of the wants of any institution except its own, and hence at every session of the legislature we find representatives of each urging appropriations for every conceivable improvement which their judgment or fancy, stimulated by a desire to make their own a model institution of its kind, can suggest.

The experience of the present year is not an exceptional one.

According to the auditor's estimate of receipts and disbursements for the present biennial period we will (unless we draw upon what should be resources of the next biennial period) have but \$495,458.74 to give these institutions in the way of appropriations not already provided by general laws, and yet the reports of their officers, which will be laid before you, show that they are asking for special or extraordinary appropriations amounting, in the aggregate, to \$1,450,719.53, or \$955,260.79 in excess of the entire amount the State will have to give. In the presence of these sometimes extravagant, always conflicting and persistent, claims the State is absolutely without any one to represent its interests who has or can have an intelligent comprehension either of the amount of money required to supply all reasonable wants of the various classes of unfortunates who are deserving of its bounty, or of the manner in which that amount should be distributed.

The only pretense of an effort heretofore to inform the General Assembly on this point has been the selection of legislative committees to make short visits to these institutions and report such impressions as are made upon their minds.

That these impressions cannot be produced by any intelligent understanding of the wants of these great institutions which enables them to form an opinion of their own must be apparent upon a moment's reflection.

And thus it always happens when the General Assembly meets and is confronted with a question of whether or not some new institution involving an expenditure of hundreds of thousands of dollars shall be built or how the great sums collected for that purpose shall be distributed among the different institutions, the members are practically helpless to form an opinion of their own and

are compelled to rely upon the judgment of men who would not expect to be classed as guardians of the interests of the State in making their periodical reports.

With a liberal supply of institutions already largely completed and paid for, magnificent in their proportions and costly beyond those of most of our sister states, we are already confronted by the serious question of whether or not the taxes of our people must not be increased to supply needed revenue to meet the obligations of the State, two-thirds of which is required for the maintenance of these institutions.

The question, therefore, is a plain one.

Shall we continue a system that certainly has nothing from a business standpoint to recommend it, that inevitably leads to higher taxation, to greater burdens, or shall we change it and put the business affairs of all these institutions under the charge of one board selected from the best business men obtainable, who will for a reasonable compensation devote their time to a careful and intelligent study of the reasonable wants of those in our State who are deserving beneficiaries of its bounty and to the most practicable and economical methods by which these wants can be supplied?

There can be no question but that such a board would be impartial between the State and its institutions, equally impartial between the institutions themselves, and their recommendations to the legislature would be made upon an intelligent understanding of the subject of which they would speak, and hence would furnish a reliable guide for needed legislation on this most important subject.

It is scarcely necessary to add that I believe the best interests of the State require this change. I would not make its membership large, not to exceed four active members if its jurisdiction is so extended as to include an occasional visit to county institutions, as I think it should be, and a report to the legislature of their condition. I would make it non-partisan, with the governor a member *ex officio*, whose duties should be limited to meeting with the board at regular intervals at the capitol and taking part in its deliberations and decisions.

THE CARE OF THE INSANE.

We have in Iowa three insane asylums, costing when the third is completed from eight hundred thousand to one million dollars each.

In the two completed asylums there were confined at the close

of the last biennial period 1,692 patients. The total appropriations expended for construction and improvement of these to that date, was \$1,958,928.03.

The support fund allowed the Independence asylum is \$14.00 per month for each patient. The amount drawn the last period is an average of \$13.00 per month.

The allowance to the Mt. Pleasant asylum is \$14.00 per month for each patient. The amount drawn the last biennial period was \$14.00 per month for each patient.

The average support fund paid the two asylums is \$13.50 per month. If to this we add interest on the total appropriations for these institutions, outside the support fund, at six per cent and divide this by the number of patients cared for we find that the actual cost computed on this basis of maintaining the insane in our asylums already completed is \$19.33 per month. This, however, does not show correctly the real cost as many of the extraordinary appropriations made since these asylums were completed have been applied to the making of repairs, and the total of these should be charged to support instead of interest thereon as is done in this computation because of the difficulty in separating such appropriations. If accurately computed the cost of maintaining our insane is something more than \$20.00 a month per patient.

At the end of the last biennial period there were in our three asylums 2,252 patients, and, as near as can be ascertained, about 1,000 outside in county and private asylums, and to a great extent in poor houses scattered throughout the State.

That different accommodations and different care should in most cases be provided for those outside the asylums is conceded by every one at all familiar with the facts.

To maintain all of our present insane population in asylums, such as we have completed, would cost the people of the State, including interest and extraordinary appropriations, not less than \$760,000 per annum, and this sum will constantly increase in the future.

These figures forcibly suggest the question of whether or not a considerable part of this expense cannot be saved by providing cheaper methods entirely humane for the care of our chronic insane. By the term chronic I wish to be understood as including the incurable insane who are harmless in their habits and who have ceased to require medical treatment for their mental maladies.

For more than twenty years our sister state of Wisconsin has maintained a system of county asylums in which her chronic insane

have been cared for at not more than one-half what it costs to maintain ours in our State asylums.

These asylums, like her state institutions, are under the care of a board of control. This board by law is required to approve plans for their construction, make quarterly visits to them after they are occupied, investigate all complaints against their management and order a correction of such evils as are found to exist, and decide what asylums have been conducted in a manner to entitle them to the aid provided by the state. Upon a proper certificate of the board the counties in which these asylums are maintained receive from the state six dollars per month for each patient maintained. This is its entire outlay, the county erecting an asylum being to the entire expense of constructing, providing for and managing the same.

Each asylum, in addition to its own insane, is authorized to receive patients from other counties and is paid by the state therefor the same as for its own, and such additional sum as is agreed upon by the counties interested.

At the date of the last report of her board of control there were twenty-one of these asylums in the state. They contained 2,049 of her chronic insane, while all her hospitals for the treatment of the acute insane contained but 1,438, and in all her poor houses only twenty-six insane persons were to be found.

The average weekly cost of maintaining patients in her state asylums, as shown by the report, was \$3.67 per week, while it cost but \$1.70 per week in excess of what patients produce on farms connected with the county asylums to maintain her chronic insane in these.

These figures do not, as I understand, include interest on the capital invested, or extraordinary appropriations made for repairs or improvements of either class of these hospitals, but allowing these to offset each other, which is more than fair to the more costly state hospitals, they show that the actual expense of maintaining the chronic insane in county hospitals guarded by the state as hers are, is less than one-half the cost of maintenance in state institutions.

Assuming that our own insane population is divided substantially as that of Wisconsin, about two-fifths known as acute insane who should be treated in the best hospitals that can be constructed and under the care of the best experts that can be obtained, and three-fifths known as chronic insane who have passed beyond the stage

where medical treatment is of any avail, the saving to the people of Iowa by maintaining the latter class in county hospitals instead of asylums such as we have built, if we care for all of these unfortunates as humanity demands we should, would be not less than \$228,000 each year.

If it is true that this saving can be made with ample provision for all the real wants of this class of unfortunates, no duty of the legislature is more plain than that which requires it to lift a burden of such proportions from the shoulders of the people.

To know whether this saving can be humanely accomplished requires nothing but an intelligent inspection by impartial and disinterested men of Wisconsin's method of caring for her chronic insane, and a truthful report to this or some future General Assembly of the facts as they find them.

That this, at least, should be done before entering upon the costly undertaking of constructing additional asylums, such as we have been building, seems clear to me.

There is still another objection to our present method of caring for our insane that seems to me more serious than any based upon purely financial considerations can ever become.

A careful reading of the statutes providing for the construction and management of our insane hospitals is incontrovertable proof that the first and most important purpose of the legislature was to provide a place for the intelligent and careful medical treatment of the acute insane.

These laws were enacted nearly a quarter of a century ago, to provide for the management of a single hospital that contained at the time 398 patients only. As other asylums have since been constructed the same rules for their government have been made applicable to them.

After providing that the management of the hospital should be under a board of trustees, it was first enacted that these trustees should employ a *medical* superintendent, and then the powers and duties of the superintendent so to be employed were defined in the following language :

The superintendent of the Hospital shall be a physician of acknowledged skill and ability in his profession. He shall be the chief executive officer of the Hospital, and shall hold his office for six years unless sooner removed as above provided. Before entering on the duties of his office, he shall take and subscribe an oath or affirmation, faithfully and diligently to discharge the duties required of him by law. He shall have the entire control of the medical, moral and dietetic treatment of the patients, and he shall see that

the several officers of the institution faithfully and diligently discharge their respective duties. He shall employ attendants, nurses, servants and such other persons as he may deem necessary for the efficient and economical administration of the affairs of the Hospital, assign them their respective places and duties, and may at any time discharge any of them from service.

No impartial person can read this provision without understanding that the legislature intended to provide that the supreme duty of the superintendent should be his professional care and personal medical treatment of the inmates of the hospital over which he presided. No other duty of his was thought of sufficient importance to be defined by law, and while it is provided that the physician to be employed shall be the *superintendent* of the hospital, there is nothing in the statute that justifies the conclusion that he may rightfully be loaded with outside duties which practically defeat the main purpose of his appointment and substantially transfers the medical care of the inmates to other hands.

And yet by reason of the changed conditions in our State since the law was enacted, both in respect to the rapid increase of the insane and the greatly increased magnitude of the hospitals that have since been constructed, with the innumerable outside cares their management creates, this is precisely what has been done by the boards of trustees in charge of these hospitals, for they have left to the superintendent's charge the substantial supervision of the whole list of duties which the outside management of such immense affairs necessarily create.

In a recent investigation the superintendent of the Independence asylum was asked in substance what portion of his time he spent in visiting the wards of his hospital for the purpose of administering medical treatment to patients, and he was compelled to answer "very little indeed." Being further asked how many prescriptions were daily written for patients under medical treatment in the hospital, he said he supposed an average of about one hundred and fifty per day. And being further asked how many of these were written by him replied, "very few indeed."

It is not to be assumed that Dr. Hill is an indolent man. No one acquainted with him will charge this. The simple truth is that the general supervision of the immense institutions over which he presides, with its population of nearly a thousand souls whose physical wants must be looked after, together with the general oversight of a great farm, and the proper expenditure of large sums of money regularly appropriated for repairs and improvement of the hospital, occupies all his time. I know superintendents in general do not object to this. It would not be reasonable

to suppose they would. These outside duties are unquestionably more pleasant to perform than would be the more onerous and responsible one of standing by the bedside of the insane and ministering to their wants.

The result, however, necessarily is that the medical treatment of patients in this hospital, and I suppose in others similarly situated, is almost entirely in the hands of assistant physicians, many, if not all, of whom when they come to the asylums are young men without experience in the treatment of that most to be dreaded of all diseases, a diseased mind.

It seems to me we have outgrown the day when one physician can properly be made the general superintendent and manager of all the affairs, professional and otherwise, of such immense institutions as our hospitals for the insane have become.

I believe the statute should be changed by striking out the word "Medical" before superintendent. That it should be made the duty of the trustees to employ the most experienced physicians in the treatment of mental diseases practicable to obtain, and that the duties of such physicians should be strictly limited to the care of patients maintained at the hospital, and all outside duties should be imposed upon others who should be held responsible for their conduct to those first in authority, instead of a medical superintendent.

INDUSTRIAL SCHOOLS.

Of these we have two. The boys' at Eldora, in which an average of about four hundred are confined, and the girls' at Mitchellville, which has an average of about one hundred and fifty inmates.

The support fund provided for them is eight dollars at Eldora and nine dollars at Mitchellville, for each inmate, per month. If to this is added interest on the entire cost to this date of these institutions at six per cent it will increase the average expense of maintenance to \$11.53 per month.

Under present laws a child over seven and under sixteen may be sent to these schools for any offense less than a capital crime, and any child of like age may, upon the complaint of a parent or guardian that he or she has become incorrigible, be sent to the same schools. The sentence as to period of confinement in each case is indefinite, except that it cannot extend beyond the time when the child reaches the age of twenty-one years.

Beyond conferring upon the trustees power to make rules and regulations for the government of these schools, the law makes no provision for the release of inmates other than as above stated.

The rules adopted, as I understand, are largely made by the superintendents and provide in substance a system of merit and demerit marks by which if an inmate earns the required per cent of merits in a month at the end of that time there is given what is called a badge, and when twelve of these are obtained the recipient is reported by the superintendent to the trustees at their next quarterly meeting for discharge and they make the necessary order.

By the same rules any number of badges may be taken away for misconduct after they are earned.

The period of confinement is, therefore, made to depend not upon the magnitude of the offense for which an inmate was committed, but solely upon his ability or willingness to comply with rules made for the government of the schools during his confinement.

The average period of confinement under these rules, I am told, is between three and four years.

Of necessity they are made uniform in their application to all classes of inmates. The result is that a child committed for disobedience of a parent may be compelled to undergo as many years of confinement as one committed for a grave criminal offense, and this notwithstanding any amount of pleading on the part of the complaining parent that his child be restored to his care.

There are and have been many inmates of the school at Mitchellville, who within its walls have grown from young girls to mature womanhood, and at the school at Eldora, a greater number of boys who from stripling children have reached the stature of ordinary men without having seen a day of liberty in all that time, and yet not one of these to whom I now refer was ever accused of crime of any kind.

In these same schools are many inmates for whose liberty some hasty, but now repentant, parent is pleading with an intensity born only of a father's or mother's love, but neither in the law nor rules adopted for their government is found any plan or arrangement by which any officer of the State or superintendent of the schools is required to restore to one of these parents, however deserving, his imprisoned child, until it has run the gauntlet of rules necessarily severe, because made for the government of the most depraved and vicious of children in the State.

I want to bring to your notice the most earnest protest I am capable of making against this feature of the government of these schools.

From no standpoint justified by natural law can it be maintained that the State or any of its officers may rightfully stand between a parent and the custody of his own child where the parent has not formally surrendered control of it, and the child has done no act to forfeit its own liberty.

To do so in any case is to invade in two instances and to the inexcusable wrong of two human beings, the most sacred of human rights, the right of the child to spend its youth in its own home, in the society of parents and kinsmen and in the enjoyment of a freedom its Creator gave, and the right of the parent to the custody, society and assistance of the child that was born to him.

To say the parent is the natural guardian of the child, and hence is authorized by natural laws at his own will to control its custody by placing it in these schools and subjecting it to their rules, is not true. The laws of every civilized government protect children against the cruel acts of unnatural parents, and what act, let me ask, could have in it more intensified cruelty to a child than one that takes away its liberty, locks it behind bolted doors for years to spend them in the society, not only of strangers, but of criminals as well, and this too, in the very morning of life, the brightest of all the years that are given to man.

To claim that a parent, by causing his child to be placed in these schools, ignorant as he usually is of the rules that will govern its detention, surrenders all right to its future control until released by the will of others, cannot be maintained without violating natural laws, at least, and it seems to me the spirit of our own laws as well, for by both alike the parent is entitled to the custody and assistance of his infant children.

Nothing less than a formal act, clearly expressing his intention so to do, should ever be held to deprive him of so valuable and sacred a right.

No mere complaint that his child has become incorrigible should ever be held to have this sweeping effect.

Turning from the consideration of a parent's right to that of the right of the State in the absence of crime to deprive the child of its liberty, my own mind, at least, is confronted by even greater difficulties. I cannot see upon what theory, supported by human or divine law, the State can in the absence of crime deprive a human being, child though it be, of liberty; withhold it for years from a home that desires its presence; from parents who plead for its release; from freedom in childhood, the sweetest boon in all the

gifts of God, simply to ascertain whether it can be induced or compelled to conform to rules necessarily made severe for the government of the most vicious and criminal of children, and under them work its weary way back to liberty through an average of nearly four years required of inmates to earn their own way out of these schools under their rules.

And beyond all this is the further consideration of simple justice to the tax payers of the State, who are burdened with the expense of providing for many children through long years, who are innocent of crime, and hence entitled to liberty, and whose parents are able and willing and anxious to care for their own.

It is unquestionably true that the State should in some way provide for the care of abandoned children, and it may be conceded there is some force in the argument that a parent who complains of his child as incorrigible, expecting his custody upon such complaint to be transferred to a State institution, may be held to have abandoned it. If this be so, it is also true that the State should defend its own tax payers against unnecessary expense, and in such a case it becomes its plain duty to the child and the State alike to place it as quickly as practicable in a suitable home where it can have its own liberty and be maintained without public expense.

Another class of inmates of these schools are children who have committed petty criminal offenses, and who, under the rules of the schools, have been detained to the extreme limit of a period sufficient to inflict reasonable punishment for their offense. Many of these came from comfortable homes and have respectable parents, able and willing and anxious to provide for them, but they, too, are still detained to work their way out under rules that only take cognizance of their conduct after they are committed, and for breaches of these they are held as prisoners often for years without the right even of a hearing on that charge before any officer or tribunal authorized to punish by imprisonment for any offense.

I cannot agree with those who undertake to distinguish these schools from penal institutions and class them among the educational institutions of the State, and upon this ground defend the right to compel the enforced detention of inmates. If this distinction could be maintained it would in no way remove one of the objections that occur to my mind. But it cannot be maintained on any sound theory. Some, at least, of the inmates are imprisoned for high crimes. All are committed by the judgments or orders of courts or officers having criminal jurisdiction. Their detention is

always enforced, always involuntary. They sleep behind bolted doors and work under the eyes of overseers, who control all their actions. Their home is a prison, more merciful in its management than some, it is true, but nevertheless a prison, and should never be classed as anything else.

I believe the laws relating to these schools should be radically changed. That the fundamental principles upon which their government is to rest should be found in the statutes of the State and not in rules made at the will of trustees and superintendents. That in every case of the commitment of a child for incorrigibility alone the parent, while it remains an inmate of the school, should have the right to reclaim it at his will. That the State, for its own protection, after notice to the parent of a child so committed, should cause it to be indentured to responsible parties or, when old enough to provide for its own wants, to be paroled during good behavior, unless its conduct in school evidences a vicious or depraved character that would make it a dangerous member of society if at large, and that the same rules should be applied to children now in confinement who were committed for criminal offenses as soon as they have suffered reasonable punishment for their crimes.

That in the future it should be made the duty of courts and judges committing children to these schools to specify truly in the order of commitment the grounds thereof and fix the period of their confinement. That at the end of this period if not reclaimed by parents or guardians the superintendent should be authorized to detain them until they could be indentured or paroled as above suggested.

To accomplish this with the least expense to the State I would suggest that it could be made by law the duty of the trustees and superintendents of these schools to carry into effect whatever regulations the General Assembly sees fit to make in this respect, saving to inmates or friends the right, if they feel aggrieved by their action, to apply to the courts for relief.

THE ORPHANS' HOME.

At the date of the last report of the trustees, this institution contained four hundred and thirteen inmates. The support fund allowed is \$10.00 per month for each inmate. The total amount expended for its construction, repairs and improvements, to the end of the last biennial period, was \$299,139.92. It is admirably managed and a most deserving beneficiary of the bounty bestowed and

still I believe that in one respect the law providing for its management should be changed.

Under our present system inmates, unless removed by or with the consent of parents or guardians, are retained at the Home until boys are fifteen and girls are sixteen years of age. No authority is given the management to permit any of these children to be adopted into families or apprenticed for a term of years unless the parent or guardian will consent to such arrangement, no matter how desirable this may seem to others. The result is that the State being charged with the care and support of the inmates is deprived of the power to make that provision for them which, to the officers of the Home, would often seem best for the child.

This, in my judgment, is no kindness to anyone, while it seems to me an injustice to the State. No public institution ever constructed can be made to fill the place of a home for a child in a kind and respectable family.

It is equally true that an education extending to the age of sixteen years, if it does anything in the way of moulding the character of the future man or woman, must teach that to become an object of public charity is not a condition to be dreaded. Surely it is not wise to impress such views upon the minds of the young or the old. Any people to be prosperous or happy must be self-reliant. Beside this the boy when fifteen and the girl when sixteen years of age must leave the Home; must find a new home. If without friends when discharged it must go among strangers, too young to judge of the companions it should seek. If it has friends able to care for it who have permitted it to remain an object of public charity until old enough to make its labor a source of profit, and these friends stand ready to receive it for that purpose when turned from the Home, they are entitled to little consideration in determining what course the State should take in making provision for these children as soon as they become a public charge.

These considerations it seems to me, all lead to one conclusion and plainly demonstrate that the duty of the State is to place these children in comfortable homes among respectable families of the State as quickly as practicable after they become inmates of the Home.

I would not, however, in this way, nor in any other deprive a deserving parent of the right to reclaim his child at his own will at any time before it would have been compelled to leave the Home by reason of its age.

This could be provided for by inserting in articles of adoption or indenture, by which the child is placed in the care of others without the consent of parent or guardian, a provision that if reclaimed the State would pay for its care while absent from the Home a stipulated sum, not exceeding the support fund allowed the institution. Children of this class who could not be placed in desirable families on these terms would necessarily remain in the institution subject to existing rules.

Legislation intended for the accomplishment of this end should be framed with extreme care to provide against mistakes in placing children under the care of others and in guarding all their rights in their new homes.

I believe that by wise enactments on this subject the population of the Home would be largely reduced to the great advantage of every child fortunate enough to secure a permanent home in a good family until it reaches mature years, and to a like advantage to the State in lessening public expenses and to a still greater extent by the fact that in this way it will be more likely to educate these children who are soon to become part of its adult population to be independent, self-reliant men and women.

INSTITUTIONS OF LEARNING.

It has always seemed to me our higher institutions of learning which receive support from the State should, in order to be properly conducted, know with reasonable accuracy for considerable periods in advance just what they are to receive.

For this reason I have believed that instead of following our present system of periodical appropriations, which produces constant uncertainty as to the amount that will be furnished, we should by general laws in some way provide the aid to be given them.

This could be accomplished by the appropriation of a fixed sum to be paid annually to each, or by the levy of a special tax, the proceeds of which could be divided equitably among them according to their needs.

It may, however, in view of the probability that our system of assessment and taxation will in the near future be revised, and some uncertainty is thus produced as to the amount of revenue the State will have to dispose of, be thought best that the matter of a change in methods of aiding these schools be postponed for the consideration of some future General Assembly.

NORMAL AND TRAINING SCHOOLS.

Efforts have heretofore been made looking to the establishment of additional normal schools in different parts of the State.

The utility of such schools cannot be questioned. Their graduates, however, can be expected to accept positions as teachers in none but the strongest and most populous districts of the State. These are limited in number when compared with the country schools scattered throughout the farming districts which comprise the great bulk of the area of the State.

I believe the larger schools are fairly well supplied with thoroughly educated and competent teachers, and that no great necessity now exists for better advantages to prepare this class of teachers for their calling. This cannot, however, be said of the weaker country schools.

Teachers who have spent considerable time and money in preparing for their avocation cannot afford to accept the compensation possible for these schools to pay. The result is, a class of teachers not sufficiently educated for their calling fill a very large number of our schools in country districts. These teachers cannot be blamed for their want of preparation. They have made all the wages paid in such schools will justify. The State owes, however, to both teachers of this class and their schools, more than it has ever done for them. There is but one way in which it can perform this duty, and that is by giving these teachers cheaper and more abundant opportunity to prepare for the work they are to perform.

I believe this can be more cheaply and better done by adopting in substance New York's system of training schools than in any other way.

This will require in our State no outlay of money to establish or maintain independent schools for the purpose mentioned. It can be accomplished by the selection at convenient points in the State of the desired number of schools from among our best academies and high schools, and aiding these by legislative appropriations sufficient, at least, to make the tuition and necessary text books free to teachers attending, upon condition that they will for a given period each year establish and maintain under a competent teacher a class to be instructed in those studies and methods of teaching calculated to fit them for the performance of duties required of teachers in our smaller country schools.

COUNTY ROADS.

It is generally conceded that our present system of preparing and maintaining county roads is defective and that legislation is required to remedy the defect.

Those who have given the subject most intelligent thought, I believe, have reached the conclusion that a portion at least of the highway tax in each county, exclusive of the bridge tax, should be paid in money, and that this should be expended under the supervision of a competent engineer in constructing and repairing roads over the most difficult places in the several road districts.

To make such a plan effective it will be necessary to provide for the condemnation of adjacent lands to an extent sufficient to provide for necessary drainage and power should be given the engineer to purchase needed material and contract for labor by the day or otherwise, as under the circumstances seems advisable. I believe with proper care in the selection of county surveyors the duties of this position could be safely assigned to them and their compensation for work in this line be paid from the highway fund without increasing the taxes of our people, and still give the counties a vastly more efficient method of improving county roads than that they now possess.

NATIONAL GUARD AT POMEROY.

The recent storm which destroyed so much of the town of Pomeroy made it necessary to employ for a considerable time a comparatively large force of men to aid citizens in the protection of exposed property, and to perform other duties absolutely essential under the circumstances. The citizens of the town were powerless to supply this help and there was no practicable way by which it could be furnished as speedily as required except through the agency of the National Guard.

By verbal directions from myself General Greene at different times, as the exigencies of the case required, ordered details of men from Companies C and G of the Fourth regiment to perform these duties, both of which companies responded with the required number of men.

The aggregate expense of these details was \$696.69. The statutes of the State do not, as I understand, contemplate the performance of duties of this character by the guard, and hence do not authorize payment therefor from the National Guard fund.

The catastrophe, however, in this case, was so sudden and so

terrible that no other adequate means of supplying needed help was within the reach of any one, and humanity seemed to demand the action taken.

The Pomeroy Relief Committee paid the bills presented by the companies out of the funds contributed for the relief of the sufferers. Many of those injured in the storm are yet unable to care for themselves and the committee is still disbursing money to them.

They ask me to submit the facts for your consideration, hoping you will feel that an appropriation should be made by which the amount paid the Guard can be returned to the fund contributed for the relief of sufferers.

CORPORATIONS.

Our laws regulating the formation of private corporations in my judgment require revision.

They are too often used by designing men for fraudulent purposes, and more frequently by those who wish to embark in uncertain business enterprises and prefer to shift the chances of success or failure to the shoulders of stockholders and creditors, rather than assume them as individuals.

I do not believe the unqualified right to incorporate for any apparently lawful purpose should be extended to individuals, and there are still more serious objections to the right which now exists to frame articles of incorporation substantially to suit the will or purpose of the incorporators.

Since it is from the State they derive the power to exist it is clearly its duty to see that this power is not used to accomplish an intentional fraud or produce negligent injury to the public.

I believe the law should be so changed as to require that all articles of incorporation before being recorded shall be approved by some public officer charged with the duty of a careful inspection of all their provisions, and clothed with power to require before approval such changes in any of these as he deems essential for the protection of stockholders, creditors or the public at large. Nor should the duties of the officer stop here. Before a corporation should be permitted to commence business a further examination should be made to know that it has in good faith complied with the requirements of its articles of incorporation, and especially to know that the capital stock required to be subscribed for and paid up to entitle it to commence business has been so subscribed in good faith and paid as provided in money or its actual equivalent, and this also should be officially certified.

As an indemnity to the State for the expense incurred in causing such examinations and approval, and also as partial compensation for the franchise bestowed, I would suggest that a fee of at least one hundred dollars be charged for the approval and recording of articles of incorporation in any case, and that this to a reasonable extent be proportionately increased to correspond with the capital stock authorized, the excess of actual expense of approval and recording to be paid into the treasury of the State.

STATE PRINTER.

The printing bill of the State, paid almost entirely to the State Printer, during the last biennial period, was \$56,590.82.

From sources which seem to me reliable, I learn that this is at least one-fourth more than it would now cost to hire the same amount and quality of work done by contract, with entirely responsible parties in our own State, if it could be divided and given in moderate quantities.

If I am correctly informed it is plain that the law should, in some way, be so changed as to save to the State the amount now unnecessarily paid for this work.

Permit me, therefore, to suggest that an impartial committee be selected from the members of your body in one house or the other charged with the duty of investigating this question. That said committee be authorized to call to its aid such witnesses as it deems necessary and to hear all persons voluntarily appearing before it, who have practical knowledge of the subject, and report its conclusions, with the evidence on which they are based, to the house appointing it, and if it appears from such report that a material saving to the State can be made by a change in existing laws relating to the public printing, that such change be made by proper legislation. I would suggest, also, that this investigation include an inquiry as to the actual cost of binding at the present time as compared with the compensation allowed by law.

PROHIBITION.

Perhaps the most difficult question that will engage your attention is that of the repeal or continuance of our present prohibitory laws.

Much has been said in the recent past about continuing prohibition in localities where it is enforced, and giving to localities where the law is ignored some relief which will enable the people thereof to control the liquor traffic in their midst by methods applicable to

these localities alone. It is perhaps unnecessary to call attention to the fact that under the constitution of this State all laws must be uniform in their operation, or to suggest that in the consideration of this difficult question you must proceed upon the theory that whatever change is made in the law must of necessity apply alike to all parts of the State.

It follows, as an irresistible conclusion, that the only way in which prohibition in substance can be maintained in one locality and a different method of controlling the liquor traffic be in force in another, is through the aid of some kind of local option laws, which of themselves must be equally applicable to localities of the same character in every part of the State.

Upon the theory, therefore, that the law should be so changed as to legalize different modes of controlling this traffic in different localities, you will have but one question of difficulty to deal with, and that will relate solely to the political division of the State to which a local option law should be made applicable.

It seems certain, also, that this question must be narrowed to a choice between county and municipal and township local option.

I am unable to see any logical ground on which a law authorizing county local option can be defended.

The argument of greatest weight against our prohibitory law has always been the fact that in a government professedly controlled by its subjects in their own interests, residents of localities foreign to those to be affected, having no interest in and no knowledge of their wants, are permitted to dictate their policy upon a question that most vitally affects the immediate interests of one and in no manner the interests of the other.

The logic of this objection against state wide prohibition applies within narrow limits with all its force to county local option.

Under such a system townships however remote from a city, if within the limits of the county, could tie its hands and dictate its policy in this respect and on the other hand a single city in a county, or a combination of two or more cities, if large enough, could force the licensed saloon into every other city, town and township of the county, no matter how unanimous any of these might be in their opposition to the same.

There are those who advocate what is known as the Ohio or Mulct plan of controlling the liquor traffic in this State.

Their plan, if I understand it, contemplates the apparent retention of our present prohibitory law in all its strictness in every part

of the State with an additional provision fixing a penalty to be imposed at stated periods on those who follow the business of saloon keepers.

If this method is crystalized into law it must, I believe, under the circumstances existing in the State at this time be held to be a legislative enactment for the regulation of the liquor traffic, and inasmuch as all laws must be general in their application, it must also be held to have the same force and effect in all parts of the State that it has in any one part.

In spirit, if not in express language, such a statute would, if enacted, be in direct conflict with our present prohibitory laws, and being the last expression of the legislative will upon this subject (upon well settled principles of law governing the construction of statutes) must, in my judgment, be held by the courts to have repealed all former statutes with which it could not when honestly construed in the light of the circumstances under which it was enacted, be reconciled.

Such a construction would send the saloon into every locality of the State, subject only to the fine imposed for maintaining it. Few, I apprehend, would favor such a change in our laws.

But suppose it is practicable to frame a law that will impose a fine, to be collected at stated intervals, on all persons who conduct the business of saloon keepers without interference with present laws, and that such a law could be put into practical operation in all localities where our prohibitory law is ignored, what would be its effect?

The State would stand before the world convicted of maintaining as part of its penal code a statute that it deliberately encourages its own subjects to violate. Without being subject to the penalties it inflicts upon its own citizens it would occupy the position of the equally guilty culprit who entices another to commit a crime.

Turning from this unpleasant feature of the subject to the practical workings of such a policy objections to it seem quite as great.

Under it there would be no possible way of regulating the class or number of men who would be expected to sell intoxicating liquors as a beverage in any locality.

The business in the hands of the vilest men in a community would be as much protected by law as in those of the best, and a hundred would be as fully authorized to engage in it as one.

To throw around it any practical safeguards for the young, the weak or intemperate would be impossible.

To tie its own hands, to let this traffic loose upon any community without an effort to regulate or control it would, in my judgment, be a disgrace to the State and a crime against her citizens.

Passing from these considerations to the condition of those who, under such a policy, would undertake to conduct a business for which the law would furnish some excuse, at least, we are met with equally obstinate objections to such a plan.

The mulct or fine imposed and collected would furnish no protection to the man who paid it. However prompt he might be to meet the requirements of such a plan he would still be exposed to all the penalties of existing laws, and after having paid his fines regularly would still be liable to indictment, fine and imprisonment under the prohibitory laws of the State for the very sales he made on the faith of his supposed protection by reason of the mulct or fine he had liquidated.

Surely the State of Iowa cannot afford to put any class of her citizens in such a position.

Ohio has been guilty of no such error. Behind her mulct law there is no other to punish for the same offense.

If in the position of that State, with a constitutional provision in our way that would prevent the adoption of any method by which this traffic could be regulated by legal means, we might be justified in resorting to this method as the best attainable, but in such case it would be the only law of the State applicable thereto.

We are not, however, in such position. Our hands are in no manner tied. It seems to me, therefore, a plain duty of the law making power to provide for the control of the liquor traffic in Iowa by general statutes and to frame these upon the theory that their provisions, whatever they may be, are to be equally applicable to, and equally faithfully enforced in, every part of the State.

It is scarcely necessary to add that I believe the true policy for the State to adopt on this subject, is municipal and township local option, with carefully guarded laws for the control of the traffic wherever legalized by a vote of the electors.

In this way alone is it possible to save to each locality affected by the law the right to regulate its provisions so as to meet the desires and requirements of its own people.

So important, however, does it seem to me that a practicable and legal method of regulating this traffic should be agreed upon that I cannot close this subject without expressing the hope that one and all of you will be guided by a single desire to give to your State an honorable method of controlling by law, and within the law, a traffic that the experience of mankind teaches should never be permitted to flourish outside of legal restraint, and yet that since the passage of our prohibitory law has been, in many cities and towns of our State, as untrammelled as it would have been in the absence of all law.

Respectfully submitted,

HORACE BOIES.

SUMMARY OF REPORTS.

The following summary of the reports required by law to be made by the State officers, Commissioners, Boards of Trustees and Superintendents of State Institutions, present in a concise manner the condition of the institutions of the State, financial and otherwise. Together with the list of recommendations made in the various reports, it is made a part of the biennial message.

STATE TREASURER'S REPORT.

The report of the State Treasurer shows receipts and disbursements for the two years ending June 30, 1893, as follows:

Receipts—

Balance on hand June 30, 1891.....	\$ 488,058.95
Received from counties.....	2,829,087.71
Received from insurance companies.....	224,302.56
Received from State officers (fees)....	95,746.52
Received from telegraph and telephone companies .	40,404.94
Received from miscellaneous sources.....	105,973.83
Refund of direct tax from United States	384,274.80
Transfers from temporary school fund.	26,361.38
Total	\$ 4,194,210.72

Disbursements—

State Auditor's warrants redeemed.....	\$ 3,781,229.27
Balance on hand June 30, 1893.....	412,981.45
Total	\$ 4,194,210.72

STATE AUDITOR'S REPORT.

The State Auditor's report shows receipts and disbursements of general revenue for the biennial period ending June 30, 1893, estimated receipts and expenditures for the current biennial period, and surplus available for special appropriations, as follows:

Cash in treasury July 1, 1891	\$ 488,058.95
Receipts from July 1, 1891, to June 30, 1893.....	3,706,151.77
Total revenue....	\$ 4,194,210.72
Disbursements during period.....	3,781,229.27
Balance in treasury June 30, 1893	\$ 412,981.45
State cash in hands of county treasurers June 30, 1893	83,004.19
Amount due from counties on State Institution accounts and Auditor's estimate of delinquent taxes that will be paid	438,803.23
Available cash assets June 30, 1893.....	\$ 884,788.87
Warrants outstanding and appropriations undrawn	*192,282.73
Available assets over liabilities, June 30, 1893	\$ 692,506.14
Auditor's estimate of receipts for biennial period ending June 30, 1895	3,287,530.00
Net available resources for the period.....	\$ 3,981,036.14
Estimated expenditures for period ...	2,862,770.00
Surplus	\$ 1,118,266.14
Estimated amount of uncollected tax and county dues, June 30, 1895.....	438,803.00
Surplus available for extraordinary appropriations by the 25th general assembly	\$ 679,463.14

*Does not include \$150,000 appropriated for soldiers' monument yet undrawn.

BANKS.

The annual report of the State Auditor for the year ending June 30, 1893, shows an increase of 81 in the number of State and savings banks incorporated under the State laws, the largest increase in one year in the history of the State. During the biennial term the number of savings banks increased from 88 to 148, and the number of State banks increased from 122 to 177, a total increase of incorporated banks during the period of 120. The deposits in the savings banks increased during the two years, from \$20,821,495.07 on June 30, 1891 to \$26,426,081.70 on June 30, 1893, a gain of \$5,604,586.63, and in State banks from \$12,960,211.60 on June 30, 1891, to \$15,725,402.65 on June 30, 1893, a gain of \$2,765,191.05, a total gain in deposits of \$8,369,727.68. During the three months from March 31, 1893, to June 30, 1893, the period of the greatest financial disturbance, the deposits decreased \$3,918,486 33, or about 8¼ per cent. During the year ending June 30, 1893, four banks were placed in the hands of receivers.

The following table shows the condition of the savings and State banks, June 30, 1891:

BANKS	No. of Banks.	Bills receivable.	All other assets.	Amount due individual depositors.	Capital Stock.	Other liabilities.	Total assets and liabilities.
Savings	148	\$29,369,994.01	\$ 5,363,982.48	\$26,426,081.70	\$ 6,409,700.00	\$ 1,898,244.79	\$34,733,976.49
State.....	177	20,534,831.51	5,586,034 61	15,725,402.65	8,074,420.00	2,321,043.47	26,120,866.12
Total	325	\$49,904,825.52	\$10,950,017.09	\$42,151,434.35	\$14,484,120.00	\$ 4,219,288.26	\$60,854,842.61

INSURANCE.

The last insurance report of the State Auditor extends up to December 31, 1892. During 1892 the following number of companies, other than life, were authorized to do business in Iowa:

Fire insurance companies	121
Joint stock live stock companies.....	1
Steam boiler insurance companies	1
Plate glass insurance companies.....	4
Fidelity insurance companies.....	2
Accident insurance companies	1
Employers' liability companies... ..	4
Total.	134

Of the fire insurance companies there are thirteen joint stock and seven mutual companies of Iowa; the others are of other States or branches of foreign companies. Besides the above there are 134 mutual fire and tornado associations transacting business in the State. During 1892 nine new companies were authorized to do business in Iowa, and five re-insured their business and withdrew from the State. During 1892 there were thirty-four life and accident companies doing business in the State of which four were Iowa companies. There were forty-eight mutual benefit associations doing business on the assessment plan of which nineteen were Iowa associations.

Co-OPERATIVE FIRE AND TORNADO ASSOCIATIONS.

Number of companies	134
Risks in force January 1, 1893	\$ 109,734,686.87
Risks written and renewed during 1892	27,740,809.57
Risks cancelled during 1892	12,848,529.60
Losses paid during 1892.....	145,922.86
Total expenses for 1892	201,874.01
Cost of \$1,000 of insurance in 1892	1.83

FIRE INSURANCE IN IOWA IN 1892.

	IOWA COMPANIES.	NON-IOWA COMPANIES.	TOTAL.
Amount of risks written.....	\$ 87,893,817.00	\$ 165,339,645.00	\$ 253,233,462.00
Premiums received.....	1,917,648.99	2,351,350.56	4,268,999.55
Losses paid.....	754,939.63	979,372.76	1,734,312.39
Per cent losses to premiums.....	39.4	41.6	40.6

	OTHER THAN FIRE.	GRAND TOTAL.
Amount of policies written.....	\$ 10,640,514.00	\$ 263,873,976.00
Premiums received.....	146,407.24	4,415,406.70
Losses paid.....	68,198.13	1,802,510.52
Per cent losses to premiums.....	46.6	40.8

LIFE INSURANCE IN IOWA IN 1892.

	IOWA COMPANIES.	NON-IOWA COMPANIES.	TOTAL.
Policies written during 1892.....	949	14,647	15,647
Policies in force December 31, 1892.....	8,953	40,634	44,587
Policies terminated during 1892.....	1,014	8,480	9,494
Amount written during 1892.....	\$ 1,592,800.00	\$ 26,346,187.00	\$ 27,938,987.00
Amount terminated during 1892.....	2,030,904.00	19,036,083.00	21,066,987.00
Amount in force December 31, 1892.....	6,068,758.00	79,380,439.00	85,449,197.00
Premiums received 1892.....	195,123.22	2,281,432.95	2,476,556.17
Losses incurred, 1892.....	59,658.08	656,649.67	716,307.75
Percentage of losses incurred to premiums received.....			24.3

SUPERINTENDENT OF PUBLIC INSTRUCTION.

The State-Superintendent of Public Instruction reports that in thirty-seven counties of the State uniformity of text books has been adopted under the provisions of the law passed by the Twenty-third General Assembly.

In 1893 there were 1,185 district townships in the State, 3,584 independent districts, 9,145 sub-districts. The total number of ungraded schools in the State was 12,387, and the number of rooms in graded schools was 4,328. The average duration in months of the schools was 7.8. The total number of teachers employed during the school year 1893 was 28,301. Of these 4,837 were males, receiving an average compensation of \$38.73 per month, and 23,464 were females receiving an average compensation of \$30.81 per month. The total amount paid teachers was \$4,789,323.41. The total number of persons in the State between the ages of 5 and 21 was 686,150. Of these 350,780 were males, and 336,420 were females. The total enrollment in the public schools was 513,614, and the average attendance 324,217. The average tuition per month was \$1.89.

FINANCIAL STATEMENT.

The following statement shows the receipts and disbursements in the Teachers' School House and Contingent Funds for the public schools of the State for the school year 1893:

TEACHERS' FUND.	
Receipts—	
On hand last report.....	\$ 2,087,884.70
Received from district tax.....	3,908,003.04
Received from State apportionment.....	769,159.10
Received from other sources.....	122,699.05
Total.....	\$ 6,887,745.89
Disbursements—	
Paid teachers.....	\$ 4,789,323.41
Paid for other purposes.....	97,833.45
On hand.....	2,000,589.03
Total.....	\$ 6,887,745.89

SCHOOL HOUSE FUND.

Receipts—

On hand last report.....	\$	370,116.23
Received from district tax.....		708,390.18
Received from other sources.....		569,821.45
Total.....	\$	1,648,327.86

Disbursements—

Paid for school houses and sites	\$	707,170.53
Paid on bonds and interest.		361,891.30
Paid for libraries and apparatus.....		10,986.65
Paid for other purposes.....		223,921.26
On hand.....		344,358.12
Total.....	\$	1,648,327.86

CONTINGENT FUND.

Receipts—

On hand last report.....	\$	605,439.77
Received from district tax.....		1,422,488.30
Received from other sources.....		229,905.97
Total	\$	2,257,834.04

Disbursements—

Paid fuel, rent, repairs, etc.....	\$	1,098,655.58
Paid secretaries and treasurers		132,863.11
Paid for records, apparatus, etc.....		47,750.05
Paid for text-books, supplies resold.....		44,852.03
Paid for general supplies.....		202,737.63
Paid for other purposes		195,389.14
On hand....		535,586.50
Total.....	\$	2,257,834.04

The total number of school houses in the State was 13,431, of the value of \$15,110,494.

GEOLOGICAL SURVEY.

The objects attained by the Geological Survey are strictly economic in their bearing. The aim of all work done is towards the accurate determination of the location, extent, value and accessibility of the mineral resources of the State. The character of the different soils and their capabilities for agricultural purposes, the extent and value of the various deposits of coal and lead, iron and other ores, the distribution, properties and uses of the exhaustless beds of valuable clays, the accurate determination of the areas for artesian waters, the analysis of the many mineral waters, the relative value and durability of the numerous kinds of building stones, all these and many kindred subjects, of such prime importance to the citizens of the State, are receiving careful consideration.

The Geological Survey has been in operation less than one year and a half. Before field operations could be begun the work of organization had to be accomplished, an office fitted up, and the plan for work carefully laid out. Practically then, there has been only one field season for work. During this time investigations have been pushed vigorously. The results have already begun to be published. Two reports have been issued the first annual, and a report on the coal deposits. The second annual report is in the hands of the printer. These form three illustrated volumes, aggregating 1,500 pages. Much valuable material has been collected for reports on clays, building stones, artesian waters, soils, road materials, cements, sands, zinc, lead and iron ore, gypsum and useful minerals. The full descriptions of some of these are already well under way. Reports on the geology of several counties are also nearing completion.

The last general assembly appropriated \$10,000 annually for two years, for the purpose of carrying on the work of the survey. The state auditor's report shows \$5,631.28 expended June 30, 1893.

STATE DAIRY COMMISSIONER.

The reports of the State Dairy Commissioner for the years ending October 31, 1892 and 1893, show a number of prosecutions under the oleomargarine law. On October 31, 1893, there were eighty licenses held in the State. Although the appropriation for the enforcement is small, the law enacted by the Twenty-fourth General Assembly providing for the testing of milk in cities has been thoroughly enforced and the quality of milk sold has steadily improved.

The following statement shows the number of cheese factories and creameries in operation during the two years and the amount and value of butter made and shipped outside the State:

	1892.	1893.
Cheese factories in operation.....	116	110
Creameries in operation	775	790
Pounds of butter shipped out of State.....	60,112,931	52,549,448
Estimated total pounds of butter made in State.....	160,112,931	152,549,448
Value of butter at average price per year	\$ 32,023,386.20	\$ 33,560,878.56

The financial statement is as follows:

DAIRY COMMISSIONER'S FUND.

	1892.	1893
Commissioner's salary.....	\$ 1,500.00	\$ 1,500.00
Commissioner's clerk's salary.....	700.00	900.00
Contingent and incidental expenses.....	1,010.98	937.38
Totals.....	\$ 3,210.99	\$ 3,337.38

Original appropriation, 1886.....	\$ 20,000.00
Appropriated by Twenty-fourth General Assembly, 1892.....	3,500.00
Amount expended prior to November 1, 1892.....	15,220.93
Amount expended from November 1, 1891, to November 1, 1893.....	6,548.36
Balance on hand November 1, 1893.....	1,730.71

DAIRY LAW APPROPRIATION.

Amount appropriated.	\$ 2,500 00
Agent's salaries to July 1, 1893	816.00
Contingent expenses to July 1, 1893.....	193.33
Total expenses to July 1, 1893.....	\$ 1,009.33
Balance on hand July 1, 1893	1,490.67

LABOR COMMISSIONER.

The report of the Labor Commissioner besides showing the condition of the wage earners in the various industries in the cities, their wages and other interesting matter, discusses at some length the Chinese question, presents tables showing the market price of the principal products of the farms for ten years past and the wages paid to and expenses incurred by the teachers in the public schools of the State, and discusses the rapid increase of urban population in the State and the reasons therefor. The total increase in the population of the State from 1880 to 1890 is shown to have been 287,281 or 17.68 per cent. Of this increase 9.08 per cent was rural and 90.92 per cent urban. Ninety-eight counties show an increase in urban population and one a decrease.

The figures showing the prices of grain for the ten years from 1882 to 1892 were taken from the books of local buyers in the counties in northern Iowa from Worth on the east to Lyon on the west, and are records of actual purchases. The following table shows the number of bushels of the various kinds of grain covered by the report and the average prices paid in the local markets:

	Amount received by school.	Average price for ten years, from 1889 to 1899.
Wages	\$2,052,705	63 1/2
Costs	1,248,075	39 1/2
Salaries	1,427,816	30
Exp.	702,754	23
Costs	1,096,104	34 1/2
Total school	1,274,884	38
Unpaid	541,423	1 1/2

The Commissioner's figures in regard to the wages and expenses of teachers are based upon all reports received from every county in the State. They show that in the rural districts of the State the average wage is \$1.30 per month. The average monthly wages of male teachers is \$22.24, their average monthly expenses \$2.41, and net income \$19.83. The average wages of female teachers in these counties was \$20.11; average monthly expenses \$2.71; net profit \$17.40.

The per-value of agricultural products in every kind of industry were raised and the average wages paid in each is given in Commissioner's report.

The expense of the Department for the period was Commissioner's salary \$2,000; Commissioner's expenses \$1,071 1/2; total \$3,071 1/2.

FINANCIAL STATEMENT

During the two years ending 31st Dec. 1895, the accounts were examined. On September 30, 1895, there were 2,385 certificates in force in the State; 4,577 certificates have been issued since the passage of the Judiciary law. 727 judgments had in the period on September 30, 1895.

	1894-95	1895-96
Receipts—		
From examination fees	\$ 1,305.50	\$ 1,305.50
From judicial business received	2,701.00	1,700.00
Total	\$ 4,006.50	\$ 3,005.50
Expenditures—		
Paid to Judiciary Commissioners	\$ 1,305.50	\$ 1,305.50
Outgoing expenses of Commission	2,000.00	2,000.00
Paid the State Treasury	501.00	1,700.00
Total	\$ 3,806.50	\$ 5,005.50

STATE LAND DEPARTMENT.

The Secretary of State reports that at the close of the last internal period a large amount of lands remain subject to payment. During the period 345 patents were issued, conveying in the aggregate 31,367 1/2 acres of the several classes of State lands. For amounting to \$518 80 were received and paid into the State Treasury. During the internal period there was certified by the Interior Department 1,533 1/2 acres, and 304 acres were patented to the State for the benefit of railroads under the congressional grants of 1864 and 1866. 82 1/2 acres of swamp lands were approved to the State, 42 1/2 acres of which has been patented to the counties entitled to it.

THE SCHOOL LANDS.

The school lands proper of the State comprise what is known as the "500,000 acre grant," the total quantity of which was 554,634 acres; the sixteenth sections of each township, amounting to about 1,416,421 acres, and the lands sold off on behalf of the State on foreclosure of mortgage given to secure school fund loans. Of the "500,000 acre grant" there is yet unpatented 22,000 acres and of the sixteenth sections 4,300 acres, but much of this has been sold.

The following table shows the amount of school lands patented from each class during the biennial period, and the amounts reported by the county auditors as unsold:

CLASS.	Acres patented during biennial period.	Acres remaining unsold.
Of the 500,000 acre grant	891.21	686.38
Of the sixteenth section grant.....	20,172.02	5,132.19
Of the mortgage school lands.....	160.00	402.76
Total.....	21,223.23	6,171.28

One lot in Ottumwa was patented during the period.
There are thirty-six town lots unsold, constituting a part of the mortgage school lands.

THE STATE UNIVERSITY LANDS.

The State University lands embrace two congressional grants, the University grant and Saline lands grant, and lands acquired under sheriffs' deeds and donated lands. The University grant contained 45,928.84 acres and the Saline lands grant contained 45,722.53 acres, after deducting cancellations by the Secretary of the Interior.
The following table shows the amount of University lands patented during the biennial period and the amount unsold.

CLASS.	Acres patented during biennial period.	Acres remaining unsold.
Of the University grant	860.26	682.31
Of the Saline grant.....	160.00	1,490.09
Of the donated lands.....		760.00
Of the lands obtained under foreclosure....		160.00
Total	520.26	3,042.40

There are also four unsold city lots.

AGRICULTURAL COLLEGE LANDS.

The Agricultural College lands were acquired by two congressional grants and by purchase. The following table shows the number of acres acquired, patented, and yet unpatented of each class:

CLASS.	ACQUIRED.	PATENTED.	UNPATENTED.
Grant of July 2, 1862	204,809.30	168,017.77	36,291.53
Five section grant.....	3,200.00	3,200.00	
Cusey purchase.....	15,023.18	12,480.00	2,543.18
Total	222,532.48	183,697.77	38,834.71

During the past biennial period there was patented 18,256.51 acres of the grant of 1862, and 2,769 acres of the Cusey purchase, a total of 21,016.51 acres. The purchase price paid for these lands, as shown by the certificates of final payment, was \$73,927.46.

SWAMP LANDS.

Legislation in relation to swamp lands had its origin in the purpose of providing a fund with which to construct levees and drain swampy places. The act of Congress in 1850 granted to the states "all legal subdivisions, the greater part of which is wet and unfit for cultivation." The Iowa legislature in 1853 granted these lands to the several counties and authorized the use of the proceeds of their sale for county purposes other than those contemplated in the act of Congress, and no opposition has been made to this diversion.

The following statement shows the amount of land selected under the swamp land act, the amount approved by the Interior Department and certified to the State and the amount patented:

Lands selected.....	4,567,959.33 acres
Approved and certified.....	984,509.16 "
Patented to the State.....	863,302.26 "
Certified to the State during the two years ending June 30, 1893	827.16 "
Patented to the State and by the State to the counties during the period.. ...	747.16 "
Certified during the period and unpatented.....	240 "

CRIMINAL STATISTICS.

The report of the Secretary of State upon the criminal prosecutions of the State for the two years ending July 31, 1893, makes the following showing:

	1892	1893
Number of convictions.....	1,508	1,241
Sent to Industrial School.....	31	27
Sent to jail.....	277	298
Sent to penitentiary.....	438	454
Amount of fines imposed by the district courts.	\$ 175,574	\$114,603.47
Amount of fines collected.....	56,568	31,705.64
Expense of counties on account of criminal prosecution (not including attorney's fees).....	575,638	446,005.94
Amount paid county attorneys on account of criminal prosecution (including salary).....	84,027	85,076.87

ADJUTANT-GENERAL.

The Adjutant-General reports the strength of the National Guard as 2,274 officers and enlisted men, divided as follows:

Governor's staff	24
First Brigade staff.....	11
Second Brigade staff.....	10
First Regiment (eleven companies).....	510
Second Regiment (twelve companies)	552
Third Regiment (twelve companies)	582
Fourth Regiment (eleven companies).....	585
Total.....	2274

A portion of the State troops were called into active service during the biennial period to protect property at Pomeroy, and to prevent an attempted lynching at Bedford.

FINANCIAL STATEMENT.

Receipts—

On hand January 1, 1892 ...	\$ 1,224.91
Correction of error in Auditor's books..	125.00
Appropriation, March 26, 1892	35,000.00
Appropriation, March 31, 1892	10,000.00
Appropriation, March 31, 1893	45,000.00
Total	\$ 91,349.91

Expenditures—

Disbursements	\$ 90,545.92
Balance on hand.....	803.99
Total	\$ 91,349.91

CUSTODIAN OF PUBLIC BUILDINGS.

The Custodian's Report covers the two years beginning January 1, 1892, and ending December 31, 1893. It shows expenditures as follows:

Total expenses for 1892.....	\$ 24,512.29
Total expenses for 1893....	19,774.76
Total.....	\$ 44,287.04

Of the amount expended there was paid for expense of capitol grounds \$1,547.02; water for sprinkling lawn and for fountain \$300, and for frescoing custodian's room \$206.78, a total of \$2,143.80, expenses that have not heretofore been chargeable to the custodian's account.

RAILROAD COMMISSIONERS.

The report of the Railroad Commissioners for the year ending June 30, 1893, shows that there are thirty-seven roads in the State, with a mileage in Iowa of 8,506.22 and a total mileage of 27,401.91. The total cost of construction of roads in Iowa is reported at \$242,011,709.75, or \$28,451.14 per mile. The total number of passengers carried on the entire lines during the year, as reported by the Commissioners, was 52,646,707. The total tons of freight carried in Iowa was 17,323,166.

During the year there were 177 persons killed and 824 injured. Of the killed seventeen were passengers and eighty-one employes; of the injured seventy-eight were passengers and 682 employes. The total number of employes in Iowa was 31,127; the total amount paid employes was \$18,389,373.68, and the average yearly compensation of employes was \$590.78.

The reports made to the Commissioners show the earnings and expenditures of the roads for Iowa for the two years ending June 30, 1893, as follows:

Gross earnings for Iowa for year ending June 30, 1892, as reported.....	\$ 37,405,473.23
Operating expenses for Iowa for same period as reported.....	25,076,828.00
Net earnings in State.....	\$ 12,328,645.23
Gross earnings for Iowa for year ending June 30, 1893, as reported.....	\$ 45,003,680.51
Operating expenses for Iowa for same period, as reported.....	27,955,605.03
Net earnings in State.....	\$ 17,048,075.48

The roads in Iowa have received from congressional land grants 3,724,801.52 acres, and have realized therefrom \$16,276,007.20, which amount does not include the amount received by the Dubuque & Sioux City from sale of 444,161.96 acres.

The Iowa roads paid \$1,279,906.85 in taxes in 1892 and \$1,343,305.78 in 1893. The assessed value in 1892 was \$44,606,157 and in 1893 was \$44,809,784.

FINANCIAL STATEMENT.

The expense to the State during the biennial period of the Railroad Commissioners was as follows:

Salaries, commissioners and secretary.....	\$21,000.00
Expenses, etc.....	6,486.74
Railroad prosecutions by the State....	219.56
Total.....	\$27,656.29

FISH COMMISSION.

The Fish Commissioner reports that during the last two years fifteen car loads of fish have been distributed throughout the State. Especial attention has been paid to the stocking of private ponds. The owners of 170 ponds were supplied. The enforcement of the law providing for fishways in dams has been secured to a large extent and every effort has been made to stop the wanton destruction of fish. Over 600 prosecutions have been commenced, 600 convictions secured and fines nearly equal to the entire appropriation for the Fish Commission have been placed to the credit of the school fund.

The total expense of the Commission for the biennial period was as follows:

Commissioner's salary.....	\$	2,400.00
Commissioners expenses.....		2,312.67
Total.....	\$	4,712.67

The following appropriations are asked:

For moving barn and building four new ponds at State hatchery.....	\$	1,000.00
For painting barn and hatchery.....		100.00
For purchase of car and equipments for transporting fish.....		4,000.00
For distribution and propagation of fish for next two years.....		16,000.00
For miscellaneous uses, covering help at hatchery, office uses, and payment of assistant.....		2,000.00
Total.....	\$	23,100.00

BOARD OF HEALTH.

The Secretary reports the work of the past period of unusual interest. Meetings of the Board have been held quarterly instead of semi-annually. No serious contagious diseases are reported. An increase in the appropriation is urgently recommended. A large number of recommendations are made for changes in the health laws of the State.

FINANCIAL STATEMENT.

Receipts—		
State treasury.....	\$	10,001.32
Expenditures—		
Secretary's salary .. .	\$	2,400.00
Expenses of Board meetings.....		863.50
Contingent expenses.....		6,737.82
Total... ..	\$	10,001.32

CAPITOL GROUNDS IMPROVEMENT.

The Twenty-third General Assembly appropriated \$100,000 to be expended in the improvement of the Capitol grounds, and placed the funds in the control of the Executive Council. The following classified statement of expenditures shows the purposes for which this appropriation was expended:

Granite.....	\$	40,400.04
Cement.....		8,052.69
Foundations .. .		5,865.61
Setting stone.....		2,938.20
Drainage.....		501.09
Grading, labor and hauling.....		23,519.47
Sodding.....		2,741.70
Gas and water pipe and fittings.....		2,711.22
Ornamental bronze and iron work .. .		7,877.66
Printing and advertising.....		89.74
Plans, J. Weidenmann.		1,002.80
Salary, superintendent and engineer.....		3,685.00
Tools and hardware.....		307.53
Lumber .. .		228.96
Miscellaneous.....		578.27
Total.....	\$	100,000.00

PRINTING AND BINDING.

There was expended for printing during the biennial period \$56,690.82, and for binding to the State Binder, \$32,047.24.

STATE LIBRARY.

Number of volumes added to library during biennial period:

By purchase.....	3,621
By donation and exchange.....	1,989
Total	5,610
Number of volumes in library June 30, 1893.....	44,812

Especial attention has been given the law department from the establishment of the library. This department contained 20,873 volumes June 30, 1893, and is surpassed by those of a few states only.

RECEIPTS.

Balance on hand at beginning of biennial period.....	\$ 2,075.00
For purchase of books and binding (\$6,000 per annum).....	12,000.00
Received from sale of Iowa reports.....	25.00
Total for period	\$ 14,102.20

EXPENDITURES.

For books.....	\$ 12,252.33
For binding..	549.80
For freight and express	182.90
Balance June 30, 1893.....	1,117.17
Total.....	\$ 14,102.20

Besides the general biennial appropriations of \$6,000 for the purchase of books, and \$1,000 for the rebinding of books and binding of periodicals, the Twenty-fourth General Assembly made an additional appropriation of \$5,000 to be used in the purchase of books for the miscellaneous departments. In the expenditure of this latter fund particular attention has been given to the reference department, to religion, science, biography, fine arts and Americana.

STATE MINE INSPECTORS.

The State is divided into three inspection districts, the coal producing counties composing each being as follows:

First, Appanoose, Adams, Davis, Lucas, Monroe, Page, Taylor, Wapello, Warren and Wayne; Second, Keokuk, Mahaska, Jasper, Jefferson, Scott and Van Buren; Third, Adair, Boone, Dallas, Greene, Guthrie, Marion, Polk and Webster.

The following table shows the number of mines in operation, output, etc., for the two years ending June 30, 1902, by counties and districts:

Eighteen fatal and thirty-four non-fatal accidents occurred in the First district during the biennial period; twenty-four fatal and forty-eight non-fatal in the Second district; twelve fatal and seventeen non-fatal in the Third district. Disastrous explosions occurred at Cedar Mines near Albia, Monroe County, February 14, 1902, and at Pekay, Mahaska County, November 8, 1902.

There was expended during the period the following amounts on account of the inspection of mines:

Salaries of the Inspectors.....	\$ 7,200.00
Expenses of the Inspectors.....	3,192.64
Mine Inspectors' Board of Examiners.....	320 22
Mine Inspectors' clerk hire.....	1,959.00
Total	\$ 12,671.76

STATE OIL INSPECTION.

The State Oil Inspector had fourteen deputies on June 30, 1902. He reports no explosions of kerosene oil during the period.

During the two years ending June 30, 1902, the Inspector reports inspections and received as follows:

No. barrels of oil rejected	1,336
No. barrels of oil approved	474,152
No. barrels of gasoline rejected for illuminating purposes.....	178,227
Amount of fees received	\$ 56,324.00

Beginning with April 1, 1892, the law passed by the Twenty-fourth General Assembly, fixing the salary of the Inspector and providing for the covering of surplus fees into the treasury, went into effect. During the fifteen months it had been in operation the Inspector reports receipts and expenditures as follows:

Fees received.....	\$ 33,843.40
Salary of deputies.....	14,703.37
Expenses of deputies and Inspector.....	8,923.20
Paid into State treasury	10,216.83
Salary of Inspector....	2,500.00
Net profit to the State.....	7,716.83

STATE VETERINARY SURGEON.

The State Veterinary Surgeon says that during the earlier years of the existence of the office the work was directed largely to the extermination of glanders. The results have been entirely satisfactory, and this disease has practically disappeared from the State. Disease among swine has been the only thing of a serious nature to demand the attention of this department during the period, and a portion of the Surgeon's report is devoted to a discussion of these diseases.

The expense of the Veterinary Surgeon's office for the period was \$2,337.06.

THE HISTORICAL DEPARTMENT.

In accordance with the provisions of Chapter 56, Laws of the Twenty-fourth General Assembly, this new department was organized at a meeting of the Trustees of the State Library on the 12th day of May, 1892, by the appointment of Charles Aldrich as Curator of Historical Collections. The three southeast rooms in the basement of the capitol were set apart by the act for this purpose, and were opened and work begun on the 1st day of July thereafter.

The report of the Curator shows the following collections:

Books, 1,170 volumes; pamphlets, 1,404; bound volumes of newspapers, 394.

The department is now receiving 207 newspapers, mostly from our own State. Sixteen valuable oil portraits have been acquired without expense to the State. The collection of autograph letters, manuscripts and portraits, has also been very largely increased. In the direction of specimens in geology, natural history, ethnology and archaeology, liberal donations have been received from the different bureaus of the national government having those matters in charge. Collections in all the directions contemplated by the law are being constantly made, especially in the directions of early Iowa books and documents and works relating to the Indians.

The last General Assembly appropriated, for carrying on this work \$7,500 per year for two years, which appropriation was also to meet the expense of fitting up and providing furniture for the Historical Rooms. Of this appropriation there had been expended up to October 14 1893, the date of the last meeting of the trustees, \$3,770.13, of which \$3,992.06 were used in fitting up and furnishing the rooms, and \$4,778.06 for purchases, salaries and all other purposes, leaving a balance of \$6,229.87 unexpended on the 14th of October, 1893.

BOARD OF DENTAL EXAMINERS.

The Secretary of the Board of Dental Examiners reports that the total number of registered and licensed dentists in the State, as shown by the Board's register, is 700, and estimates that 100 of these have died or removed from the State, leaving 600 actual practitioners.

FINANCIAL STATEMENT.

The receipts for the two years ending November 15, 1893, were as follows:

From licenses, examinations, etc., 1892	\$ 126.00
From licenses, examinations, etc., 1893	393.00
Total	\$ 519.00

Expenditures—

Printing, stationery, expenses of members, Secretary's salary, etc., 1892....	\$ 66.65
Printing, stationery, expenses of members, Secretary's salary, etc., 1893....	337.40
Total	\$ 414.05
Balance	104.95

HISTORICAL SOCIETY.

The society asks for \$2,000 per annum in addition to what it now receives (\$1,000) for publications of the society and binding books, etc.

The expenses for the two years were as follows:

General fund.....	\$ 1,921.49
Printing and binding.....	707.60
Total.....	\$ 2,629.09

The society was organized under an act of the Sixth General Assembly. Its object is the collection and presentation of books, maps, manuscripts, etc., illustrative of the early history of the State, narratives of the early pioneers, and Indian tribes, etc.

From 1857 to 1860 the regular annual appropriation by the State was.....	\$ 250.00
From 1860 to 1890.....	500.00
Since 1890 it has been	1,000.00
An average for 37 years of.....	641.89

WEATHER AND CROP SERVICE.

During the year 1892 there were ninety-one stations in the State equipped with meteorological instruments, from which monthly reports were furnished the bureau as to temperature and rainfall and weekly crop reports from the majority. There were also seventy-two special observers. Thirty-five thousand copies of the Weekly Crop Bulletin and 22,000 copies of the Monthly Review were distributed during the year.

The mean temperature of the year was 47.5 degrees, which is about the average for the past twenty years. The average total precipitation was 35.74 inches. The greatest amount was 48.77 inches, at Dubuque; the least 24.78 inches, at Sac City. The average snowfall was 31.7 inches; highest reported, 50 inches, at Richland; lowest, 8 inches, at Glenwood. Over two-thirds of the average precipitation fell in the six crop months, April 1st to October 1st.

The expenditures on account of the Weather and Crop Service for the year ending June 2, 1893, amounted to \$2,865.17. Of the appropriations made by previous General Assemblies for the support of the service there remained in the hands of the State Treasurer on January 1, 1894, about \$1,400.

COLUMBIAN COMMISSION.

The business of the Columbian Commission is not entirely closed up, but from the books of Secretary Chase the following financial statement was prepared, showing receipts and disbursements to January 1, 1894:

Appropriated by the Twenty-third General Assembly.....	\$ 5,000.00
Appropriated by the Twenty-fourth General Assembly.....	125,000.00
Total.....	\$ 130,000.00
Amount drawn by Commission.....	125,000.00
Amount expended by Commission.....	120,000.00
Balance in State Treasury.....	5,000.00
Balance in hands of Commission.....	5,000.00

In addition to the amount appropriated by the General Assembly for the use of the Commission, the Executive Council of the State, under authority of an act of the Twenty-fourth General Assembly, appropriated \$12,500 for the maintenance of the Iowa State Band at the Exposition, which amount was disbursed by the Commission and is properly chargeable to the cost of Iowa's exhibit. This makes the total expenditure to date \$122,500.

ASSESSMENT OF RAILROAD PROPERTY.

The railroad property of the State is assessed for taxation by the Executive Council in March of each year. The following table shows the assessed value and gross earnings for each year from 1874 to 1893, inclusive

YEAR	
1874	.....
1875	.....
1876	.....
1877	.....
1878	.....
1879	.....
1880	.....
1881	.....
1882	.....
1883	.....
1884	.....
1885	.....
1886	.....
1887	.....
1888	.....
1889	.....
1890	.....
1891	.....
1892	.....
1893	.....

This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

† This amount is based on the average number of miles of road operated within this State for the entire year ending December 31 of the year preceding.

EXPENSES OF STATE INSTITUTIONS FROM THE BEGINNING.

The following table of expenses for State institutions has been carefully and thoroughly revised from the beginning of each institution, including the fiscal term ending June 30, 1893:

NAME OF INSTITUTION.	Improvements and repairs.	Support, etc.	Total expenditures	Amount of special appropriations undrawn June 30, 1893.
Agricultural College.....	\$ 518,162.97	(b) 93,980.14	\$ 612,143.11	\$ 14,629.28
Arsenal.....	48,902.73	.....	48,902.73	.....
Capitols—				
Iowa City prior to removal.	110,248.08	.....	110,248.08	.....
Removal to Des Moines.....	.....	.....	11,517.01	.....
Old capitol and public square.	(a) 87,783.21	.....	(a) 87,783.21	.....
New State house.....	2,997,214.64	.....	2,997,214.64	4,508.33
College for the Blind.....	(b) 313,830.32	746,438.53	1,060,268.85	9,014.18
Hospitals for Insane.....	.....	(c) 1,225,583.50	1,225,583.50	.....
Clarinda.....	590,673.85	.....	590,673.85	.....
Independence.....	1,055,107.40	.....	1,055,107.40	2,000.00
Mt. Pleasant.....	903,820.63	.....	903,820.63	7,255.34
Industrial Schools.....	332,089.33	775,442.19	1,107,531.52	17,200.00
Deaf and Dumb Institute. ...	488,475.83	(d) 1,149,538.83	1,638,014.16	.....
Feeble Minded Institute	296,615.00	(e) 685,098.16	981,708.16	2,500.00
Feeble Minded Institute.....	.....	(f) 2,330.30	2,330.30	.....
Normal School.....	86,262.50	206,763.54	293,026.04	7,300.00
Orphans' Home.....	(b) 299,139.92	(g) 979,458.40	1,278,598.32	9,442.17
Penitentiaries—				
Anamosa .. .	423,156.12	(h) 926,421.20	1,349,577.32	8,012.34
Ft. Madison.....	326,756.43	(i) 849,083.98	1,175,840.41	14,213.39
Inspection of prisons.....	.....	.....	1,236.02	.....
Soldiers' Home	134,509.50	(f) 128,344.03	262,853.53	6,250.00
State University.....	287,958.15	757,775.69	1,045,733.84	27,812.85
Industrial Home for Blind....	59,154.90	5,186.71	64,341.51	1,145.20
Total.....	\$ 9,359,861.41	\$ 8,531,439.70	\$ 17,904,054.14	\$ 131,263.08

- (a) This sum is determined by a careful examination of the appropriation bills and the general contingent and miscellaneous expenditures, selecting therefrom what seemed chargeable to buildings, furniture and repairs, exclusive of cleaning, papering, etc.
- (b) After deducting amount of appropriation unused returned to the treasury.
- (c) Net cost to the State after deducting \$4,067,334.26 refunded by counties for the care of their insane, and \$8,594.48 collected for support of private patients and turned into the State treasury by the superintendent of Mt. Pleasant Hospital.
- (d) Does not include expenditure for clothing for inmates, and amount refunded by counties is deducted.
- (e) Net cost to the State after deducting \$61,573.85 refunded by counties for clothing for their inmates.
- (f) This amount was paid in 1866-69 for the care of idiots to Illinois Institution for Idiots.
- (g) Net cost to State after deducting \$269,762.72 refunded by counties for care of their indigent children.
- (h) Net cost to State after deducting \$2,229.71 paid into State treasury by warden.
- (i) Net cost to State after deducting \$126,323.58 paid into State treasury by warden, surplus receipts from contracts.
- (j) Net cost to State after deducting \$131,675.24 received from United States Government for aid of the Home.

The following amounts have been from time to time expended for the purposes designated:

	Total expended.	Amount of special appropriations undrawn June 30 1893.
Agricultural Society, \$20,800.00 } Fair Grounds 56,509.25 }	\$ 96,809.25	\$
Benedict Home.....	21,106.85	2,893.15
Board of Health	62,077.66	
Centennial Exposition.....	18,514.72	
Columbian Exposition	115,000.00	15,000.00
County Agricultural Societies	504,269.72	
Dairy Commissioner	21,597.25	
Dairy Association.....	2,000.00	
Farmers' Institutes	1,577.31	
Fish Commissioner	61,271.79	
Geological Survey	87,388.16	14,368.72
Historical Society.....	35,250.00	
Historical Records (Aldrich Collection).....	9,731.90	
Horticultural Society.....	29,350.00	
Immigration, aid of	30,383.81	
Labor Bureau	17,607.28	
Library.....	60,817.06	
Mine Inspection.....	50,282.57	
Railroad Commission	211,399.31	
Soldiers' Monument	2,543.50	157,456.50
Veterinary Surgeon	26,516.55	
Weather Service.....	20,230.96	
Total	\$1,485,227.65	\$189,718.37

STATE INSTITUTIONS.

EXPENSE TO STATE, BIENNIAL PERIOD 1891-93.

Amount of warrants drawn by the State Auditor for biennial period ending June 30, 1893, for support, etc., and for improvements, with the Auditor's estimate of the amount that will be required to meet the ordinary expenses of these institutions under existing laws during the biennial period ending June 30, 1895, and exclusive of any special appropriation that may be made by the Twenty-fifth General Assembly:

	Support, etc.	Improvements.	Total.	Auditor's estimate for next two years.
State University	\$ 105,110.97	\$ 56,092.59	\$ 161,203.56	\$ 105,000.00
Normal School	45,217.93	16,166.69	61,384.62	43,600.00
Agricultural College.....	14,421.67	66,526.70	80,948.37	11,300.00
Soldiers' Orphans' Home.....	90,280.95	28,282.84	118,563.79	101,200.00
College for the Blind.....	58,745.31	8,790.98	67,536.29	65,500.00
Iowa School for the Deaf.....	119,592.06	22,525.00	142,117.06	124,500.00
Institution for Feeble-Minded Children.....	166,596.19	36,205.03	202,801.22	167,500.00
Hospital for Insane, Mt. Pleasant.....	284,102.71	28,550.00	312,652.71	757,600.00
Hospital for Insane, Independence	261,848.36	25,515.84	287,364.20	
Hospital for Insane, Clarinda.....	180,674.04	136,400.00	316,074.04	
Penitentiary, Ft. Madison.....	62,609.88	6,175.00	68,784.88	60,000.00
Penitentiary, Anamosa.....	121,244.72	35,005.59	156,250.31	125,000.00
Industrial School, Boys }	111,190.87	16,800.00	146,905.87	121,200.00
Industrial School, Girls }		18,215.00		
Soldiers' Home.....	87,498.27	20,512.50	108,010.77	90,200.00
Industrial Home for Blind.....	3,145.00	47,893.82	51,038.82	21,500.00
Benedict Home.....	7,222.24		7,222.24	
Total	\$1,719,501.17	\$ 569,357.58	\$2,288,858.75	\$1,794,100.00

The trustees ask the following special appropriations:

Water supply	\$	21,500
Ladies' hall		75,000
Electric light plant.....		8,000
Repairs on main building		4,000
Forge shop and foundry.....		9,000
Completion and improvement of creamery building		3,000
Water heating system for office building.		1,000
Remodeling college hospital.....		700
Remodeling basement chemical laboratory		150
Remodeling basement physical laboratory.....		400
Extension of repair of steam heating plant		4,000
Improvement of barns and fencing		500
Fitting up laboratory in agricultural hall for department of agricultural chemistry, and for chemistry and veterinary sections of the experimental station		3,000
Repairs and improvement other college buildings.....		5,000
Greenhouse for horticultural department		5,000
Magnetic observatory.....		1,000
Experiment barn.....		5,000
Carpenter and manual training shop		8,000
Machine shop.....		8,000
Annex to physical laboratory.....		1,000
Astronomical observatory		3,500
Armory		15,000
Building for veterinary department to contain operating and dissecting room...		5,000
Total amount asked	\$	186,750

STATE UNIVERSITY.

Number of students 1890-91.....	890
Number of students 1891-92	904
Number of students 1892-93	987
Number of graduates 1892.....	212
Number of graduates 1893.....	186
Number of graduates since foundation of University	3,725

FINANCIAL STATEMENT.

Receipts in Support Fund—	1891-92.	1892-93.
Cash balance on hand	\$ 20,153.09	\$ 4,833.70
State appropriations.....	43,000.00	50,500.00
Interest on permanent fund and rents.....	16,390.39	15,662.9
Tuitions, fees, etc.....	37,015.58	38,146.02
Miscellaneous.....	1,052.43	.....
Total	\$ 117,611.49	\$ 109,142.66
Expenditures in Support Fund—		
Salaries paid professors and tutors.....	\$ 71,626.75	\$ 73,070.00
Department supplies, etc.....	11,749.58	5,063.06
General expenditures.....	29,401.46	28,499.96
Total.....	\$ 112,777.79	\$ 106,633.02
Balance on hand.....	4,833.70	2,509.64
Total.....	\$ 117,611.49	\$ 109,142.66

The permanent fund of the University at the date of the Treasurer's report in June, 1893, amounted to \$232,064.25.

Special appropriations are asked by the Board of Regents as follows:

Collegiate department, building and furniture.....	\$	80,000.00
Hospital building and equipment.....		30,000.00
Homeopathic hospital.....		15,000.00
General library		10,000.00
Law library		5,000.00
Physical laboratory.....		5,000.00
Dental department.....		22,500.00
Engineering chair.....		2,500.00
Botany, \$4,000; biology, \$4,000; zoology, \$4,000; geology, \$4,000.....		16,000.00
Chemistry, \$5,000; pharmacy, \$2,000.....		7,000.00
Histology.		1,000.00
Repairs and contingent.....		15,000.00
Additional support.....		90,000.00
Psychological laboratory and equipment.....		3,000.00
Pathology and Bacteriology.....		2,000.00
Athletic grounds.....		5,000.00
Removal of heating plant and increasing its capacity		7,000.00
Electrical plant		6,000.00
Total	\$	322,000.00

STATE NORMAL SCHOOL.

Number of pupils, 1891-1892.....		706
Number of pupils, 1892-1893.....		811
Pupils present from ninety-five counties.		
Graduates, 1891-1892.....		108
Graduates, 1892-1893.. ..		119
Receipts—		
Teachers' fund (State Treasury).....	\$	37,187.12
Contingent, improvement, repairs, etc., (State Treasury).....		18,791.67
Students' contingent fund.. ..		11,094.00
Transfers to teachers' fund from students' contingent fund.....		2,876.21
Transfers to contingent fund from students' contingent fund.....		6,065.30
Library fund.....		3,166.67
Balance, July 1, 1891.....		1,867.96
Total.....	\$	81,088.93
Expenditures—		
Teachers.....	\$	37,618.33
Contingent, improvements and repairs.....		23,258.50
Library.....		3,723.21
Students' contingent fund.....		12,092.06
Balance, June 30, 1893.. ..		4,346.80
Total.....	\$	81,088.93
The following appropriations are asked for by the directors:		
For additional permanent annual endowment necessary to pay the present faculty, \$3,500.		
Additional annual endowment to pay new teachers as follows:		
Kindergarten teacher	\$	1,200
Political Science teacher.....		1,000
Penmanship and Bookkeeping.....		1,200
Vocal Music teacher.....		1,200
Geography teacher.....		1,000
Psychology teacher.....		1,000
Physical Science (assistant) ..		1,200
Total.....	\$	9,000
Additional endowment Contingent Fund	\$	5,000

Special appropriations:

1. Librarian, Biennial.....	\$	2,400
2. Military instruction.....		1,000
3. Library and Apparatus.....		7,000
4. Repairs.....		10,000
New Building.....		75,000
Total.....	\$	95,400

COLLEGE FOR THE BLIND.

Number pupils enrolled 1891-92 { males 81 females 86 }	167
Number pupils enrolled 1892-93 { males 85 females 84 }	169
New pupils admitted during period.....	77
Number pupils graduated.....	8
Receipts—	
Support (state treasurer)	\$ 57,870.48
Tuition from pupils from other states.....	823.90
Articles sold.....	2,761.37
Improvements (state treasury).....	8,790.98
Balance support, July 1, 1891.....	4,658.53
Balance improvements, July 1, 1891.....	2,119.74
Total	\$ 77,025.00
Expenditures—	
Support.....	\$ 65,557.72
Improvements	10,081.23
Balance support, June 30, 1893.....	556.56
Balance improvements, June 30, 1893.....	829.49
Total	\$ 77,025.00
The following special appropriations are asked for by the trustees:	
For gymnasium of physical culture	\$ 8,000.00
For brick cold storage building.....	2,500.00
For contingent and repairs.....	2,500.00
For bedding and furniture	1,000.00
For inside and outside painting.....	1,000.00
For cement floors for basement walks.....	600.00
For library and school apparatus.....	500.00
Total.....	\$ 16,100.00

IOWA SCHOOL FOR THE DEAF.

Average attendance for school year of 1891-1892.....	267
Average attendance for school year of 1892-1893.....	261
Number of pupils enrolled December 1, 1893, for year of 1893-1894	278
Number of graduates, 1892	12
Number of graduates, 1893.....	13
Number of counties represented by pupils in the school.....	81
Receipts—	
Support (State treasury).....	\$ 127,153.79
Improvements (State treasury).....	47,855.10
Balance support July 1, 1891.....	151.23
Balance improvements July 1, 1891.....	736.70
Total.....	\$ 175,896.82

Expenditures—	
Support.....	\$ 126,889.30
Improvements.....	46,694.91
Balance support June 30, 1893	415.72
Balance improvements June 30, 1893....	1,396.89
Total.....	\$ 175,396.82

The Trustees ask for the following special appropriations:

Library.....	\$ 400
Iron shutters and doors.....	1,200
Fire hose and pipe.....	300
Cold storage	3,000
Reservoir, cistern and pump.....	5,000
Ice pond	1,200
Repair fund.	4,000
Additional land.....	9,000
Dining room furniture.....	600
Domestics' dormitories.....	500
Watchman's clock and fire signal.....	500
Pipe and boiler covering.....	200
Electric light	3,000
Bedroom furniture and bedding.....	500
Boiler house.	8,500
Cooking school and gymnasium	6,500
Furniture in school house.....	600
Bakery and bake oven.....	3,000
New roof on school house	700
Total.....	\$ 48,700

INSTITUTION FOR FEEBLE-MINDED CHILDREN.

Number of inmates July, 1, 1891	457
Number of inmates June 30, 1893.....	476
Number in school department June 30, 1893	276
Number in asylum and custodial departments June 30, 1893.....	201
Average attendance for period.....	460.5
Number admitted during period.....	137
Number discharged during period (deaths 48)	118
Applications for admittance during period	221
Applicants waiting for admission.....	217
Number cared for during period.....	595
Number admitted since organization of institution.....	1,107
Annual per capita expense.....	\$ 160.89
Annual per capita expense, including clothing	178.04
Receipts —	
Support, etc. (state treasury) ..	\$ 202,151.17
Balances July 1, 1891 ..	5,845.59
From superintendent.	11,769.53
Total.....	\$ 219,766.29
Expenditures—	
Support, etc.	\$ 211,869.10
Balances June 30, 1893	7,897.19
Total.....	\$ 219,766.29
Total net credits for farm for the period.....	\$ 6,468.83
Net credits for shoe shop for the period	373.74

The following is a summary of the appropriations asked:

1. For erecting and furnishing an asylum building	\$ 80,000
2. For improvements in water supply	3,500
3. For increased fire protection and renewing steam pipes.....	2,500
4. For painting.....	1,500
5. For school supplies and library	200
6. For surgical instruments and books.....	150
7. For barn fund.	1,000
8. For contingent and repair fund..	5,000
9. For beds and bedding	1,500
10. For dynamo.....	2,000
Total	\$ 97,350

According to the United States census in 1890 there were 3,319 feeble minded persons in the State. The census of 1890 showed 2,314 of this class.

SOLDIERS' HOME.

Number inmates July 1, 1891	44
Number inmates June 30, 1893	306
Number of deaths during the period.....	52
Average number during 1892.	434
Average number during 1893.....	371
Average age.....	58
Number who were pensioners, 1892.....	244
Amount of pensions received during 1892.....	\$ 23,088.00
Number of pensioners during 1893.....	261
Amount of pensions received during 1893.....	\$ 28,769.00
Average cost per capita for maintenance of Home, 1892	148.15
Same, 1893	175.55

Eight of the ten cottages provided for by the last General Assembly, and built with the \$5,000 appropriation, were occupied on October 1, 1893, by families.

Receipts—

Support, State Treasury	\$ 62,550.00
Sale of articles, etc.....	2,531.25
Refunded from Sewer and Boiler Funds	4,375 00
Freight rebate.....	85.21
Pensions of inmates retained.....	2,219 10
Improvements, State Treasury.....	9,750.00
Improvements, sale of articles.....	600.00
Salaries, State Treasury	24,948.27
Balance, support on hand July 1, 1891.....	16,530.61
Balance, improvements.....	45.78
Balance, Salary Fund.....	930.96
Trust Funds—estate of deceased inmates.....	280.69

Total\$ 124,346 87

Disbursements—

Support fund.....	\$ 83,349.69
Salary fund.....	25,303.11
Improvement fund..	10,122.22
Trust fund, estate of deceased inmates.	154.41
Balance support fund on hand June 30, 1893.....	4,941.48
Balance salary fund on hand June 30, 1893.....	576.12
Balance improvement fund on hand June 30, 1893.....	273.56
Balance trust fund on hand June 30, 1893	126.28

Total.....\$ 124,846.87

The Federal aid received under act of Congress for Iowa's disabled Union soldiers amounted during the biennial period (\$100 per annum for each veteran at the Home), to \$66,300.50.

Special appropriations asked for by Commissioners:

For a new sewer	\$ 5,000.00
For a refrigerator	1,600.00
For a bake-oven.	375.00
For new floors.....	950.00
For annex to hospital	1,500.00
For a new dynamo	1,000.00
For iron fire-escapes	300.00
For the grounds,	500.00
For water supply	2,000.00
Total.....	\$ 13,225.00

The Commissioners also ask that the salaries and wages appropriation be increased to \$1,250.00 per month.

SOLDIERS' ORPHANS' HOME.

Number inmates July 1, 1891 (soldiers' orphans, 198).	400
Number inmates June 30, 1893 (soldiers' orphans, 215).	413
Number admitted during period (soldiers' orphans, 124).....	230
Number discharged during period (soldiers' orphans, 103).....	209
Number died during period (soldiers' orphans, 6).....	8
Average monthly attendance during period (soldiers' children).	201
Average monthly attendance during period (county children).	204

Receipts—

Support (State treasury)	\$ 89,247.89
Sale of articles, etc	966.25
Balance July 1, 1891.....	1,018.14
Improvement, repairs, etc. (State treasury)	10,568.18
Total.....	\$ 101,800.47

Expenditures—

Support.. ..	\$ 89,262.11
Improvements, etc	10,577.21
Balances June 30, 1893	1,961.15
Total.....	\$ 101,800.47

The trustees ask for the following special appropriations:

To purchase additional land.....	\$ 5,000.00
For remodeling and repairing cottages.....	11,500.00
For the industrial building.....	5,000.00
For the conservatory.....	3,000.00
For furniture	1,000.00
For contingent and repair fund.....	4,500.00
For library.....	500.00
For completing heating apparatus... ..	4,000.00
For completing electric light plant.....	2,500.00
Total.....	\$ 37,000.00

UNDRAWN APPROPRIATIONS.

Furniture fund.....	\$ 395.97
Contingent and repair fund.....	2,064.99
Library fund	396.05
Connecting water mains, plumbing, etc., fund.....	513.73
Completing main central building fund	1,214.85
Electric light fund.....	1,750.00
Water supply fund of 1890.	143.86
Total.....	\$ 6,475.45

INDUSTRIAL HOME FOR THE BLIND.

The Home was opened for occupancy January 1, 1892.

The records of the Home contained the names of 46 inmates June 30, 1893.

The gross earnings of the inmates was \$5,184.68 from the opening of the Home until June 30, 1893 and after deducting \$3,467.40 for wages left net earnings of \$1,717.28.

FINANCIAL STATEMENT.

The following statement of receipts and expenditures cover the period from May 1, 1892, to June 30, 1893.

Receipts—

From sale of manufactured products	\$	10,403.70
From State Treasury manufacturing fund		3,000.00
From State Treasury subsistence fund		8,733.27
From ward of inmates		8.21
From State Treasury farm and grounds fund		2,000.00
From sales farm fund		101.35
From State Treasury contingent fund		1,253.12
From State Treasury improvements		3,400.00
Total	\$	28,589.55

Expenditures—

Expenditures manufacturing fund	\$	13,432.28
Expenditures subsistence fund		7,951.27
Expenditures farm and grounds fund		1,005.10
Expenditures contingent fund		1,141.94
Expenditures improvement funds		2,820.49
Balance on hand		1,568.17
Total	\$	28,589.55

The trustees ask the following special appropriations:

For manufacturing fund	\$	10,000.00
For salary and subsistence fund		13,000.00
For building and grounds		5,000.00
For additional machinery		2,000.00
For contingent fund		3,000.00
For orchard and replanting shade trees		300.00
Total	\$	35,300.00

INDUSTRIAL SCHOOLS.

	BOYS.	GIRLS.
Number of inmates July 1, 1891	401	117
Number of inmates June 30, 1893	407	142
Number committed during period	212	90
Number discharged during period	206	65
Number received since opening of school	1,867	522
Cause of commitment—incorrigibility	112	47
Cause of commitment—crimes and misdemeanors	100	43
Receipts—		
Improvements, repairs, etc., (state treasury)	\$ 16,808.80	\$ 18,915.00
Overpaid June 30, 1893	1,681.52	
Balance improvement, repairs, etc., July 1, 1893	1,125.33	1,781.60
Total	\$ 19,615.65	\$ 20,696.60
Expenditures—		
Improvements, repairs and contingencies	\$ 18,285.84	\$ 18,435.53
Overpaid as reported in last report, June 30, 1891	470.45	
Balance improvement June 30, 1893	859.36	1,751.07
Total	\$ 19,615.65	\$ 20,696.60

The statement of receipts and expenditures of the support fund for the two schools is as follows:

Receipts—			
Balance on hand June 30, 1891	\$	4,780.67	
Received from State treasury		110,136.50	
Received for care of boy at Eldora		28.00	\$ 114,945.17
Expenditures—			
Support for girls' department	\$	34,281.50	
Support for boys' department		79,600.00	
Balance on hand boys' department fund, June 30, 1893		1,063.67	\$ 114,945.17

The trustees ask for the following appropriations:

For the Boys' Department—		
For heating five family buildings and hospital	\$	7,200.00
For family building		9,000.00
For heating same		1,200.00
For lighting same		200.00
For repair and contingent fund		5,000.00
For greenhouse		1,000.00
Chaplain fund		500.00
Library and periodicals		300.00
Total	\$	24,400.00
For the Girls' Department—		
For greenhouse	\$	600.00
For chapel and school rooms		10,000.00
For heating same		1,200.00
For seating same		500.00
For lighting same		125.00
For contingent and repair fund		2,500.00
For chaplain fund		200.00
For library and school books		200.00
For furnishing and furniture for all buildings		300.00
Total	\$	15,025.00

PENITENTIARIES.

	Ft. Madison.	Anamosa.	Total.
Number of convicts July 1, 1891	406	271	677
Number of convicts June 30, 1893	408	*373	781
Number received during period	455	363	818
Number discharged during period	453	261	714
Average in confinement during period	418	276.6	694.6
Annual expense per capita	\$154.95	\$219.12	
Receipts—			
Support, etc.	\$ 100,039.88	\$ 66,306.15	\$ 166,346.03
Salaries (State treasury)	60,410.08	58,691.52	119,101.60
Deposits by convicts	17,170.68	6,250.38	23,421.06
Transportation	2,200.00	1,053.59	3,253.59
Improvements, repairs, contingencies, etc.	6,239.50	34,972.39	41,211.89
From visitors	2,068.55	813.65	2,882.20
Balance July 1, 1891	9,582.74	4,545.26	14,128.00
Total	\$ 197,711.43	\$ 172,632.94	\$ 370,344.37
Expenditures—			
Support	\$ 68,619.67	\$ 62,014.02	\$ 130,633.69
Salaries	60,410.08	58,501.67	118,911.75
Transportation	2,824.42	980.78	3,805.20
To convicts	16,881.86	6,595.23	23,477.09
Improvements, repairs, contingencies, etc.	8,289.88	33,575.97	41,865.87
Library	1,829.59	779.78	2,609.37
To State treasury	31,000.00		31,000.00
Balance June 30, 1893	7,855.93	10,185.49	18,041.42
Total	\$ 197,711.43	\$ 172,632.94	\$ 370,344.37

INDUSTRIAL HOME FOR THE BLIND.

The Home was opened for occupancy January 1, 1892.

The records of the Home contained the names of 46 inmates June 30, 1893.

The gross earnings of the inmates was \$7,184.68 from the opening of the Home until June 30, 1893, and after deducting \$4,467.40 for board left net earnings of \$2,617.28.

FINANCIAL STATEMENT.

The following statement of receipts and expenditures cover the period from May 1, 1892, to June 30, 1893:

Receipts—

From sale of manufactured products.....	\$	10,493.70
From State Treasury (manufacturing fund).....		3,000.00
From State Treasury (subsistence fund).....		8,333.27
From board of inmates.....		8.21
From State Treasury (farm and grounds fund) ..		2,000.00
From sales, farm fund.....		101.55
From State Treasury (contingent fund)		1,253.12
From State Treasury (improvements)....		3,400 00
Total.....	\$	28,589.85

Expenditures—

Disbursements (manufacturing fund)	\$	13,432.28
Disbursements (subsistence fund)		7,931.87
Disbursements (farm and grounds fund)....		1,095.10
Disbursements (contingent fund)		1,141.94
Disbursements (improvement funds).....		2,830.49
Balance on hand		1,558.17
Total... ..	\$	28,589.85

The trustees ask the following special appropriations:

For manufacturing fund.	\$	10,000.00
For salary and subsistence fund.....		15,000.00
For building and grounds		5,000 00
For additional machinery.....		2,000.00
For contingent fund ...		3,000.00
For orchard and replanting shade trees		300.00
Total.....	\$	35,300.00

INDUSTRIAL SCHOOLS.

	BOYS.	GIRLS.
Number of inmates July 1, 1891.....	401	117
Number of inmates June 30, 1893	407	142
Number committed during period	212	90
Number discharged during period.....	206	65
Number received since opening of school.....	1,867	522
Cause of commitment—incorrigibility.....	112	47
Cause of commitment—crimes and misdemeanors.....	100	43
Receipts—		
Improvements, repairs, etc., (state treasury).....	\$ 16,808.80	\$ 18,915.00
Overpaid June 30, 1893.....	1,681.52	
Balance improvement, repairs, etc., July 1, 1893.....	1,125.33	1,781.60
Total.....	\$ 19,615.65	\$ 20,696.60
Expenditures—		
Improvements, repairs and contingencies.....	\$ 18,285.84	\$ 18,435.53
Overpaid as reported in last report, June 30, 1891....	470.45	
Balance improvement June 30, 1893....	859.36	1,751.07
Total....	\$ 19,615.65	\$ 20,696.60

The statement of receipts and expenditures of the support fund for the two schools is as follows:

Receipts—			
Balance on hand June 30, 1891	\$	4,780.67	
Received from State treasury		110,136.50	
Received for care of boy at Eldora.....		28.00	\$ 114,945.17
Expenditures—			
Support for girls' department.....	\$	34,281.50	
Support for boys' department.....		79,600.00	
Balance on hand boys' department fund, June 30, 1893		1,063.67	\$ 114,945.17

The trustees ask for the following appropriations:

For the Boys' Department—		
For heating five family buildings and hospital.....	\$	7,200.00
For family building.....		9,000.00
For heating same.....		1,200.00
For lighting same		200.00
For repair and contingent fund		5,000.00
For greenhouse.....		1,000.00
Chaplain fund		500.00
Library and periodicals ..		300.00
Total	\$	24,400.00
For the Girls' Department—		
For greenhouse.....	\$	600.00
For chapel and school rooms.....		10,000.00
For heating same		1,200.00
For seating same		500.00
For lighting same.....		125.00
For contingent and repair fund..		2,500.00
For chaplain fund.		200.00
For library and school books.....		200.00
For furnishing and furniture for all buildings..		300.00
Total.....	\$	15,025.00

PENITENTIARIES.

	Ft. Madison.	Anamosa.	Total.
Number of convicts July 1, 1891.....	406	271	677
Number of convicts June 30, 1893.....	408	*373	781
Number received during period.....	455	363	818
Number discharged during period	453	261	714
Average in confinement during period.....	418	276.6	694.6
Annual expense per capita	\$154.95	\$219.12	
Receipts—			
Support, etc.	\$ 100,039.88	\$ 66,306.15	\$ 166,346.03
Salaries (State treasury)	60,410.08	58,691.52	119,101.60
Deposits by convicts.....	17,170.68	6,250.38	23,421.06
Transportation ..	2,200.00	1,053.59	3,253.59
Improvements, repairs, contingencies, etc.....	6,239.50	34,972.39	41,211.89
From visitors.....	2,068.55	813.65	2,882.20
Balance July 1, 1891.....	9,582.74	4,545.26	14,128.00
Total.....	\$ 197,711.43	\$ 172,632.94	\$ 370,344.37
Expenditures—			
Support ..	\$ 68,619.67	\$ 62,014.02	\$ 130,633.69
Salaries	60,410.08	58,501.67	118,911.75
Transportation ..	2,824.42	980.78	3,805.20
To convicts	18,881.86	6,593.23	23,477.09
Improvements, repairs, contingencies, etc.....	8,289.88	33,575.97	41,865.87
Library	1,829.59	779.78	2,609.37
To State treasury	31,000.00	.	31,000.00
Balance June 30, 1893 ..	7,855.93	10,185.49	18,041.42
Total	\$ 197,711.43	\$ 172,632.94	\$ 370,344.37

*The 373 prisoners in confinement at Anamosa on June 30, 1893, were divided as follows:

Male State prisoners in confinement June 30, 1893.....	263
Female State prisoners in confinement June 30, 1893	12
Insane State prisoners in confinement June 30, 1893	30
United States prisoners in confinement June 30, 1893.....	66
Safe-keeping prisoners in confinement June 30, 1893.....	2
Total	373

†This per capita support includes expenditures for support, for officers and guards and for transportation.

All but thirteen of the United States prisoners were from outside the State, and the State receives twenty-five cents per day for their support.

The earnings of the Ft. Madison penitentiary under the contract system for the biennial period were \$97,721.08.

The following special appropriations are asked:
For Ft. Madison—

For transportation of discharged convicts.....	\$ 3,000.00
For contingent fund and repairs.....	7,000.00
For warden's house fund.....	250.00
For fans and ventilating cell room ...	500.00
Total	\$ 10,750.00

For Anamosa—

For continuing work on center building	\$ 28,613.56
For contingent and repair	7,000.00
For warden's house	400.00
For transportation of discharged convicts.....	2,000.00
Total	\$ 38,013.56

HOSPITALS FOR INSANE.

	MT. PLEASANT.			INDEPENDENCE.			CLARINDA.		
	Men.	Women.	Total.	Men.	Women.	Total.	Men.	Women.	Total.
Patients admitted from July 1, 1891, to June 30, 1893..	386	331	717	358	282	640	241	303	544
Patients discharged recovered..	.....	.....	266	.....	.....	211	.....	.....	76
Patients discharged improved ..	.....	.....	169	.....	.....	219	.....	.....	32
Patients discharged unimproved ..	.....	.....	132	.....	.....	85	.....	.....	57
Patients died.....	.....	.....	141	.....	.....	93	.....	.....	76
Patients discharged not insane..	.....	.....	1	.....	.....	.....	.....	.....	.....
No. patients July 1, 1891.....	363	453	816	444	389	833	.....	.....	*309
No. patients June 30, 1893....	460	364	824	495	373	868	327	233	560
Average number present during period .....	.....	.....	835.97	.....	.....	845	.....	.....	419.5
No. patients admitted since hospital was established.....	4,937	3,781	8,718	4,200	2,454	6,654	828	303	1,131

*At the beginning of the period the wards for women at the Clarinda Hospital were not completed and the 309 patients were all males. On April 12, 1892, 45 women were transferred from Mt. Pleasant to Clarinda; June 8, 1892, 52 were transferred from Independence, and on July 29, 1892, 121 were transferred from Mt. Pleasant.

RECEIPTS.

	Mt. Pleasant.	Independence	Clarinda.
Proceeds of articles sold.....	\$ 9,875.13	\$ 14,364.47	\$ 5,968.06
Support fund (state treasury).....	281,386.00	260,394.00	161,104.00
Improvements, repairs and contingencies (state treas'y)	24,800.00	25,515.84	255,636.00
Balance July 1, 1891, support.....	840.92	8,658.74	18.80
Balance July 1, 1891, improvements and contingencies..	1,846.56	2,178.81	.....
Total.....	\$ 318,748.61	\$ 311,111.86	\$ 222,726.86

±\$500.00 transferred from support fund and \$36.00 received from sale of material.

EXPENDITURES.

Support.....	\$ 291,496.12	\$ 279,852.67	\$ 160,115.51
Repairs and contingent expenses, improvements.....	19,467.50	25,509.89	55,617.64
Balance June 30, 1893, support.....	605.93	3,564.54	6,975.35
Balance June 30, 1893, improvements and contingencies.	7,179.06	2,184.76	18.36
Total..	\$ 318,748.61	\$ 311,111.86	\$ 222,726.86

During the biennial period the three hospitals for the insane drew from the State treasury for support \$717,812.

There was paid into the treasury from the several counties for the care of the insane the sum of \$567,574.52.

This left a net disbursement from the State treasury of \$130,237.48.

There was also paid out for the removal of non-resident insane \$1,818.54.

The trustees ask for the following special appropriations:

Hospital at Mt. Pleasant—

For fire protection	\$ 10,000
For water supply.....	13,000
For repairs.....	12,000
For painting.....	4,000
For improvement of grounds	2,000
For industrial building for men.....	5,000
For infirmary buildings.....	25,000
For horse and carriage barn.	5,000
For repairing walls of old building..	5,600
For land (fourteen acres).....	1,500
For furniture.....	2,500
Total.	\$ 85,600

Hospital at Independence—

Repair and contingent fund	\$ 10,000.00
Improvement of grounds.....	2,000.00
Slaughter and store house.....	5,000.00
Paint and blacksmith shop.....	3,000.00
Cottage for female patients.....	40,000.00
Total.....	\$ 60,000.00

Hospital at Clarinda—

Reimbursement for transportation of patients transferred.....	\$ 1,105.97
Two violent wards, \$118,000.00 each	236,000.00
Water tower, complete engine room	35,000.00
Ventilating fans.....	10,000.00
Infirmary.....	25,000.00
Steam heating, new work.....	15,000.00
Furnishing new wards	15,000.00
Electric light, additional	6,000.00
Improvements on grounds.....	2,500.00
Repairs and contingent.	5,000.00
Sewerage	3,000.00
Additional land.	7,500.00
Wagon and implement house.....	1,500.00
Dairy machinery.....	1,500.00
Laundry machinery.....	1,000.00
Total.....	\$ 365,105.97

INSANE IN STATE.

The following table showing the number of insane maintained within the counties of the State, the expense of their maintenance and where cared for, together with the number of insane privately cared for, and the number in the hospitals chargeable to the counties is compiled from special reports made by the county auditors during December, 1893. The public insane maintained within the counties were reported as incurables only:

COUNTIES.	No. public insane cared for within county.	WHERE PUBLIC INSANE WITHIN COUNTY ARE CARED FOR.	Expense per month for each patient during 1893.	No. of private in-sane cared for in county.	No. of insane at Iowa hospitals.	Total insane.	Population of county in 1890.	Ratio of insanity to population, 1 to—	REMARKS.
Adair.....	1	Private family.....	\$ 12.00	1	20	22	14,534	660	
Adams.....	1	Poor farm.....	..	..	13	14	12,292	898	
Allamakee.....	21	County asylum.....	7.00	..	13	34	17,907	527	Male department built some years ago, female, 1891; capacity 40 patients.
Appanoose.....	6	Poor farm.....	6.00	..	25	31	18,961	612	Five of the six at Mercy hospital, Davenport.
Audubon.....	..	.....	..	..	6	6	12,412	2,098	
Benton.....	..	.....	..	..	37	37	24,178	653	
Black Hawk.....	6	Poor farm.....	9.00	..	21	26	24,219	931	
Boone.....	12	County asylum.....	3.94	..	19	31	23,772	787	
Bremer.....	3	Poor farm.....	..	1	30	34	14,630	430	
Buchanan.....	3	Poor farm.....	14.00	..	24	27	18,997	704	Asylum built, 1883; cost, \$2,059.06; capacity, 12 patients.
Buena Vista.....	..	.....	..	..	15	15	13,548	903	
Butler.....	1	Poor farm.....	14.00	..	12	13	15,463	1,189	
Calhoun.....	2	Poor farm.....	25.00	..	18	20	13,107	655	
Carroll.....	3	Poor farm.....	25.00	..	10	13	18,828	1,448	Two of the three at Mercy hospital, Council Bluffs.
Cass.....	..	.....	..	..	16	16	19,645	1,228	
Cedar.....	15	County asylum.....	6.40	..	18	33	18,253	553	Asylum built, 1882; cost, \$5,000.00 capacity, 25 patients.
Cerro Gordo.....	..	Poor farm.....	..	..	12	12	14,864	1,249	
Cherokee.....	..	.....	..	..	12	12	15,559	1,305	
Chickasaw.....	20	Poor farm.....	5.50	..	20	40	15,019	375	
Clarke.....	1	Poor farm.....	3.60	1	11	13	11,332	872	Cared for in addition to poor house.
Clay.....	..	.....	..	..	7	7	9,302	1,329	
Clayton.....	40	County asylum.....	7.00	..	17	57	26,763	489	Asylum built, 1880; cost, \$4,000.00; capacity, 42 patients.
Clinton.....	34	County asylum.....	..	..	57	93	41,199	443	Asylum in connection with poor house.
Crawford.....	..	.....	..	..	23	23	18,894	921	
Dallas.....	11	County asylum.....	12.50	..	15	26	20,479	788	
Davis.....	6	Poor farm.....	4.40	..	20	26	15,258	587	
Decatur.....	5	Poor farm.....	..	2	18	25	15,643	626	
Delaware.....	10	Poor farm.....	12.00	..	27	37	17,349	469	

Des Moines.	25	County asylum	5.00	.....	48	78	35,324	489	Asylum built, 1893; cost, \$10,000.00.
Dickinson	113	Mercy hospital	19.75	.....	7	7	4,324	691	
Dubuque.	.....	.....	.....	.....	32	145	49,848	344	
Emmet.	8	Poor farm	8.00	.....	6	6	4,274	712	
Fayette.	.....	.....	.....	.....	28	52	23,141	445	
Floyd	.....	.....	.....	.....	25	25	15,424	617	
Franklin.	.....	.....	.....	.....	16	16	12,871	804	
Fremont.	.....	.....	.....	.....	18	18	16,842	1,206	
Greene	.....	.....	.....	.....	21	21	16,797	752	
Grundy.	4	Poor farm	2.50	.....	10	14	13,215	944	
Guthrie.	1	In family	30.00	.....	12	13	17,340	1,337	
Hamilton	6	County asylum	8.00	.....	17	24	15,319	638	
Hancock	.....	.....	.....	.....	9	9	7,621	837	
Hardin.	.....	.....	.....	.....	26	26	19,003	760	
Harrison.	.....	.....	.....	.....	33	33	21,356	647	
Henry.	14	County asylum	5.60	.....	28	43	18,815	439	Asylum built, 1881; capacity, 14 patients.
Howard.	.....	.....	.....	.....	17	17	11,182	658	
Humboldt.	.....	.....	.....	.....	10	10	9,836	984	
Ida.	11	Poor farm	8.64	.....	15	15	10,705	714	
Iowa.	22	County asylum	6.00	.....	20	31	18,270	589	
Jackson.	2	Poor farm	.....	.....	8	40	22,771	569	Asylum built, 1888; cost, \$15,000.00; capacity, 200.
Jasper.	15	County asylum	5.00	.....	26	28	24,943	891	
Jefferson.	20	County asylum	10.00	.....	22	37	15,184	410	Asylum built, 1883; capacity, 15 patients.
Johnson.	.....	.....	.....	.....	33	55	23,082	420	Asylum at poor farm. built, 1886; capacity, 30.
Jones.	13	County asylum	8.00	.....	26	28	20,233	779	
Keokuk.	35	Poor farm	12.00	.....	13	32	23,862	746	Asylum built, 1874, cost, \$2,500.00 capacity, 13 patients.
Kossuth.	35	County asylum	7.00	.....	11	11	13,120	1,193	
Lee.	.....	.....	.....	.....	59	94	37,715	401	Annex built to poor house for insane.
Linn.	8	Poor farm	2.00	.....	20	71	45,303	638	Asylum and home built, 1891-92; cost, \$23,000.00; capacity, 100 patients.
Louisa.	4	Poor farm	8.00	.....	21	28	11,873	424	
Lucas.	.....	.....	.....	.....	10	25	14,563	583	
Lyon.	12	County asylum	12.08	.....	12	10	8,680	868	
Madison.	10	Poor farm	2.10	.....	34	25	15,977	639	Asylum cost \$2,000.00; capacity, 16 patients; built, 1877.
Mahaska.	6	County asylum	5.00	.....	31	44	28,805	655	
Marion.	9	Poor farm	.....	.....	39	37	23,058	623	Asylum cost \$500.00; capacity, 7 patients; built, 1893.
Marshall	2	County asylum	.....	.....	28	48	25,842	538	
Mills.	.....	.....	.....	.....	15	29	14,548	520	Poor house addition built to accommodate incurables.
Mitchell.	.....	.....	.....	.....	16	17	13,299	782	Asylum addition to poor house; cost, \$1,000.00; built, 1893.
Monona	4	County asylum	10.00	.....	7	16	14,515	907	Asylum annex to poor house; cost, \$600.00; built, 1882.
Monroe.	7	County asylum	.....	.....	22	11	13,686	1,242	Asylum addition to poor house; cost, \$1,600.00; capacity, patients,
Montgomery.	13	County asylum	8.00	.....	14	29	15,948	546	
Muscatine.	.....	.....	.....	.....	10	27	24,504	908	Asylum built, 1888; capacity, 32 patients.
O'Brien.	.....	.....	.....	.....	2	10	13,060	1,306	
Osceola	.....	.....	.....	.....	38	2	5,574	2,787	
Page.	.....	.....	.....	.....	6	38	21,341	562	
Palo Alto.	.....	.....	.....	.....	32	6	9,318	1,563	
Plymouth.	.....	.....	.....	.....	16	32	19,568	611	
Pocahontas.	.....	.....	.....	.....	16	16	9,553	597	

AGRICULTURAL PRODUCTS.

The following table, showing the acreage, yield per acre, total product and its value for the year 1893, is prepared from advance sheets kindly furnished by the Secretary of the Agricultural Society:

PRODUCTS.	Number acres.	Yield per acre.	Total product.	Value.
Corn.....	6,016,940	35.7	214,804,758	\$ 35,701,189
Winter wheat.....	235,553	15.8	3,690,137	1,845,068
Spring wheat.....	628,628	12.4	7,695,762	3,617,008
Oats.....	4,197,623	24.0	100,742,852	22,163,427
Rye.....	109,528	16.3	1,785,202	624,820
Barley.....	506,091	22.6	11,437,656	3,669,049
Buckwheat.....	31,042	13.8	428,379	269,878
Flax.....	248,776	9.1	2,263,861	1,946,920
Sorghum.....	6,517	85.6	541,249	248,974
Broom corn.....	1,735	1.0	1,735	110,432
Irish potatoes.....	104,261	59.2	6,172,251	3,963,885
Sweet potatoes.....	28,000	64.8	181,440	254,016
Timothy seed.....	164,104	4.0	656,416	918,972
Clover seed.....	54,538	2.0	109,076	497,736
Timothy hay.....	2,687,843	1.7	4,569,341	23,850,959
Prairie hay.....	2,009,403	1.4	2,813,164	8,439,492
Other hay.....	186,765	1.0	186,765	560,295
Pasturage.....				35,000,000
Horses, number.....	1,286,813			78,830,164
Mules, number.....	32,015			2,080,975
Cattle, number.....	3,421,363			68,427,660
Swine, number.....	3,433,118			24,464,944
Sheep.....	562,421			1,705,263
Orchard and vine.....				697,210
Small fruit.....				434,396
Hive.....				889,307
Poultry.....				5,000,000
Butter.....				33,597,838
Cheese.....				400,000
Wool.....				400,000
Total.....				\$ 378,609,877

RECOMMENDATIONS.

The following recommendations are made in the various reports:

STATE AUDITOR.

Recommends that the law be changed so as to make the counties responsible for the entire amount of State tax levied and payable into the State treasury, regardless of collections by them.

Recommends the enactment of law to compel assessors to make their returns within the specified time.

Recommends the assessment of real estate and personal property at its true cash value, and the reduction of the maximum rate of taxation for State and county revenue.

Recommends that the law relating to the organization and management of State banks be revised and improved in the following directions:

1. The liability to the bank on the part of an officer or director thereof should be limited by law.
2. An examining committee, whose duty it is to examine the affairs of the bank at least once a quarter, should be provided for.
3. All loans to directors or bank officers should be passed upon by the board of directors and their action made a matter of record; and no loans should be made to an officer or director except upon same security as that required of other borrowers.
4. A minimum cash reserve should be fixed by law.
5. Investments in real estate for use of bank should be limited.

6. The stockholders should have power to levy an assessment upon the stock in order to prevent the impairment of the capital when such impairment is threatened. Recommends the increase of the State levy to two and one-half mills.

STATE TREASURER.

Recommends that the law be amended so that payments to the State institutions will be payable thirty days later than now.

Recommends that the one-half mill levy be again restored, unless the law is so amended as to make full value assessments in fact.

Recommends that no appropriations be made in anticipation of the increased levy until the Twenty-sixth General Assembly meets.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

The Superintendent of Public Instruction makes the following recommendations:

1. That a commission be appointed to revise and harmonize the entire school law, with authority to engraft such new features as seem advisable, said commission to report its work to the Twenty-sixth General Assembly for consideration and adoption.

2. That the State Board of Examiners be allowed \$600 a year for expenses.

3. That the Superintendent of Public Instruction be allowed \$600 a year for traveling expenses.

4. That copies of the school laws may be sold to teachers or others than school officers at net cost to the State.

5. That the law should provide for two or three grades of certificates, requiring additional branches for the higher grades, and that civil government be added to the present list at all events.

6. That a minimum age of 18 for women and 19 for men should be prescribed as a qualification by law to make an applicant eligible for teacher's certificate.

7. That school buildings should not be made above two stories in height; that separate outhouses be required for the sexes, and that more effective measures be taken to prevent their demoralizing defacements.

8. That the Superintendent of Public Instruction be authorized to have prepared at the expense of the State, school house plans to be loaned to districts contemplating the erection of new houses.

9. That county superintendents be allowed by a clear provision of law to have expenses and per diem paid for attendance upon all meetings called by the Superintendent of Public Instruction, and that the office be taken out of politics.

10. That county superintendents be authorized to compel the attendance of witnesses in appeal cases; also to employ a stenographer to report and transcribe the testimony.

11. That some disposition be made of districts that fail to maintain a school or an organization.

12. That certain territory not now included in any district organization, be given such relief as will afford the residents thereof the school privileges they desire, but which are now denied them.

13. That the authority of the president in independent districts and of president and sub-director in district townships, relative to expulsion of pupils, be modified.

14. That the department of public instruction be authorized to issue, or at least prescribe, all blanks, forms, records, books and other matters used by school officers which may have to be consulted in making reports.

FISH COMMISSIONER.

Recommends that Commissioner be also made game warden, with power to appoint a deputy in each county, and that the Commission receive the benefits of the amount collected from fines.

Recommends that the ownership of a seine be made prima facie evidence of guilt when persons are arrested for unlawful fishing.

Recommends that the Commissioner be given jurisdiction over boundary rivers as far as the State's jurisdiction extends.

STATE LIBRARIAN.

Recommends that the employment of an assistant trained in library methods, cataloguing, etc., be authorized by the General Assembly.

LABOR COMMISSIONER.

Recommends that the contingent fund of the Bureau of Labor Statistics be increased to \$2,500 per year.

Recommends the establishment of a free public employment office in connection with the Bureau of Labor Statistics.

Recommends that the law be so amended as to provide for the issuance of an annual instead of a biennial report.

MINE INSPECTORS.

John Verner, Inspector for the 1st District recommends that Chapter 46, Laws of 1890, relating to escape shafts in mines employing ten men or less be repealed.

Recommends that hereafter no fan be allowed to be erected in connection with the hoisting shaft.

John W. Cauty, Inspector for the 2d District, recommends that the mining laws be so amended as to prohibit the use of mineral oils for illuminating purposes in the mines of the State.

Recommends that Chapter 54, Laws of 1888, be amended so as to compel firms governed by the provisions of that act, to repair and adjust immediately scales tested by the inspectors and found not to weigh correctly.

Recommends that a commission be appointed to revise the mining laws of the State.

Morgan G. Thomas, Inspector for the 3d District, recommends that a commission composed of three miners, three operators and the three Mine Inspectors be appointed to revise the mining laws.

PHARMACY COMMISSIONERS.

Recommend that \$500.00 be appropriated to provide a suitable prescription case and necessary wares and materials to be used in giving applicants a practical test.

VISITING COMMITTEE TO HOSPITALS FOR THE INSANE.

Recommends the divorcement of the business management from the medical supervision of the hospitals, and that a business superintendent be placed in charge of the purchases and have control of the outdoor work, leaving the medical superintendent more time to devote to the direct care of patients.

Recommends that provision be made for the sending home of patients to whom the superintendents may grant paroles.

Recommends that no appropriations be made to increase the capacity of the present hospitals.

Recommends an appropriation for an additional hospital, to be located in the northwestern part of the State.

ADJUTANT-GENERAL.

Recommends that provisions be made for the establishment of a course of military instruction covering a period of two or three weeks during the winter months, under the supervision of the military instructors of the State University and Agricultural College, which officers of the guard might voluntarily attend, mileage to be allowed, and terms arranged to make the expense of the attendants as light as possible.

Recommends the appointment of a commission to select and secure permanent camp grounds.

Recommends that legislation be enacted to allow each company to enroll not to exceed one hundred and fifty honorary or contributing members, on condition that such member shall pay into the treasury of the company \$5.00 per annum, which payment shall exempt him from jury duty and poll tax.

Recommends the appropriation of amount sufficient to pay physician and hotel bill of Private McIntyre, injured in the line of duty, and recommends a statutory provision for compensation of those of the guard who meet with accident or injury in the line of military duty.

STATE UNIVERSITY.

Recommends a fixed tax of a fraction of a mill for the permanent support of the University.

HOSPITAL FOR INSANE AT MT. PLEASANT.

Recommends construction of new hospital in northwestern Iowa, and the completion of the Clarinda Hospital.

Recommends separate provision for epileptics in an institution built especially for that class of insane patients.

HOSPITAL FOR THE INSANE AT INDEPENDENCE.

Recommends the construction of new hospital in northwestern Iowa, in order to relieve the present crowded condition of the hospitals and to care for the insane that must otherwise be cared for in the counties.

CLARINDA HOSPITAL FOR THE INSANE.

Recommends a revision of the present statute governing the settlement of insane patients upon the State.

Recommends change in the law that will permit the making of monthly requisitions and monthly settlement of accounts.

GIRLS' INDUSTRIAL SCHOOL.

The Superintendent recommends that the law be so amended that those committed to the industrial schools may be released on probation, their leave of absence to depend upon their good behavior.

SOLDIERS' ORPHANS' HOME.

Trustees ask a larger contingent fund to be used in investigating the surroundings of homes from which applications for children are made and in placing children in suitable homes.

WARDEN OF FORT MADISON PENITENTIARY.

Recommends that condition attached to appropriation of last General Assembly for barn and shop, requiring that they be constructed of Anamosa stone, be stricken out.

Recommends that appropriations made by last General Assembly for purchase of land be transferred to warden's house fund.

Recommends that authority be given for the purchase, out of the surplus earnings of the prison, of twenty acres of land fronting the prison.

WARDEN OF ANAMOSA PENITENTIARY.

Recommends the enactment of a parole law, modeled after the Ohio law, but with its provisions so extended as to include life prisoners; the creation of a Board of Parole vested with power to parole every convict fitted in their judgment to return to society and to retain those unfit to be at liberty.

SUMMARY.

Public insane maintained within counties.....	900
Private insane maintained within counties.....	45
Insane in State Asylums chargeable to counties.....	2,121
Total for counties.....	3,066
There were in the three hospitals on October 31, 1893, of insane patients not chargeable to any county and maintained as State patients....	315
Total for State...	3,381
Of the 900 public insane maintained within counties there were cared for in County Asylums in 25 counties.....	435
The average expense per month for each patient maintained in County Asylums (exclusive of Clinton and Mitchell Counties) was.....	\$ 7.87
Of the 900 public insane within the counties there were maintained in the Poor Houses of 31 counties....	236
The average expense per month for each patient maintained in County Poor Houses (exclusive of Adams, Bremer, Decatur, Jasper, Marshall, Union, Washington and Webster counties, from which no financial report was received), was.....	\$ 8.59
Of the 900 public insane within the counties there were maintained in families and in Mercy Hospitals..	229
The average expense per month for each patient maintained in families and Mercy Hospitals was.....	\$ 17.35

INDEX.

	PAGE.
Adjutant-General.....	34
Agricultural College	45
Agricultural Products	50
Aldrich Collection	30
Appropriations, Summary of	44
Appropriations, Remaining undrawn.	44
Auditor, Report of State.....	27
Banks	28
Blind, College for the.....	48
Blind, Industrial Home for the	52
Board of Health.....	36
Board of Trustees. Per diem and expenses of.....	44
Capitol, Grounds	36
County roads	20
Criminal Statistics.....	34
Custodian of Public Buildings and Property	35
Columbian Exposition.....	40
Corporations	21
Dairy Commissioner.....	31
Deaf, School for the.....	48
Dental Examiners	39
Educational Institutions.....	18
Feeble Minded, Institution for the.....	49
Finances	8
Fish Commission	35
Geological Survey.....	30
Historical Society.....	40
Historical Department	39
Industrial Schools.....	12, 52
Insane, Care of.....	7
Number of by counties.....	56
Hospitals for.....	54
Hospital for, at Clarinda.....	54
Hospital for, at Independence	54
Hospital for, at Mt. Pleasant.	54
Institutions of Learning.....	18
Insurance	28
Labor Statistics, Commissioner of.....	31
Land Department.	32
Library.....	37
Mine Inspectors.....	37
National Guard.....	34
at Pomeroy.....	20
Normal School.....	47
Normal and Training Schools..	19

	PAGE.
Oil Inspection.....	38
Penitentiaries.....	53
Pharmacy Commission.....	32
Printing and Binding, State.....	37
Printer and Binder, State.....	22
Private Corporations.....	21
Prohibition.....	22
Railroad Commission.....	35
Railroad Property, assessment of.....	41
Recommendations—To Governor.....	50
Revenue Laws, Revision of.....	5
School, Public.....	29
State Institutions, Control of.....	5
Appropriations asked for.....	44
Expense of, to State.....	43
Expense of, to State from beginning.....	42
Soldiers' Home....	50
Soldiers' Orphans' Home.....	16, 51
Treasurer, Report of State.....	27
University, State.....	46
Veterinary Surgeon.....	39
Weather and Crop Service.....	40

INAUGURAL ADDRESS

OF

FRANK D. JACKSON,

GOVERNOR OF IOWA,

DELIVERED

AT HIS INAUGURATION,

JANUARY 11, 1894.

PRINTED BY AUTHORITY OF LAW.

DES MOINES:
G. H. RAGSDALE STATE PRINTER.
1894.

INAUGURAL ADDRESS.

Gentlemen of the Senate and House of Representatives, and Fellow Citizens : The year 1893 has witnessed the successful culmination of an event of unusual National importance, one in which every patriotic citizen has been most deeply interested. The mighty achievements of the American people during a period of a little more than a hundred years have been brought into sharp contrast and comparison with those of foreign countries that have stood in the van of civilization for centuries. While these comparisons are a source of deep gratification to the American citizen in general, the crowning triumph of the Columbian Exposition is found in the exhibit of American energy, courage and will so indelibly impressed upon all minds by its magnificent conception and its full, complete and successful consummation. Most fittingly has it fulfilled its great mission in its representation of the energies, intelligence, benevolence and Christian character of a great and progressive people.

The State of Iowa, though young in years and development, has been most deeply interested in this great National event, and along with her sister States she placed the best evidences of her resources, her intelligence, and the development of her soil into full and complete comparison. It is a matter of just pride and a subject of congratulation to every citizen of our State that in this crucial test of resources Iowa has fully maintained that high prestige and standing which fairly places her at the head of the great producing States of this Union.

The showing of Iowa at the Columbian Exposition has published the fact to the world that her resources are not only in the depth and richness of her soil, in the value of her corn, cattle and hogs, but in her dairy products, her mineral wealth, in the value and quality of her fruits, in her mighty railway systems, her stable

financial institutions, and her magnificent public school system. When viewed in the light of comparison with older and more experienced States and governments, this showing is a source of deepest gratification and highest congratulation. The exhibit of our manufacturing industries, though not extensive, gives positive indication that these great plants of prosperity and wealth have firmly imbedded themselves in Iowa soil. Let the spirit of fairness and wisdom on the part of our law-makers encourage and invite into our midst these powerful promoters of intelligence, wealth and prosperity, remembering that the greater the business diversity of the people the more independent, progressive and powerful will they invariably become. Therefore let encouragement be offered to every legitimate business enterprise within our borders; let our laws be framed so wisely that, while they will properly guard and protect the rights of the people of our State, the spirit of fairness and equity shall breathe in every sentence encouragement for the investment of capital and the development of industries, and at the same time protect with a strong hand the rights and enjoyments of labor. In the universal prosperity of all interests within our State is to be found in the highest degree the prosperity of the individual interest.

The stability as well as perpetuity of a republican form of government rests upon the intelligence of its common people. Poverty is the natural enemy of education and development. A republican form of government cannot afford to have poverty fasten its clutches upon the masses of its people. Neither can the people of wealth in such a government afford it. That which most threatens the glory and progress of our country is the gradual forcing upon the millions of American laborers the schedules of pauper wages paid the laboring classes of the old world. Old world wages are not sufficient to enable an American laborer to properly clothe his family, educate his children and make of them good American citizens. Anything less than this is a menace to the very foundation of our system of government. The schedules of wages referred to beget poverty and poverty begets ignorance. Despotic forms of government can live and thrive with poverty and ignorance among the masses. This is impossible with a republican form of government like ours. A schedule of wages that enables the American laboring man to support his family respectably and to educate his children properly has been recognized as a National necessity during the greater part of our Nation's existence. To maintain the American schedule of wages

in the future requires that the American people buy and use the products of the brain and muscle of the American laborer and producer rather than those of other lands, even though they may cost a little more. Patriotism is an absolute necessity to the existence of all governments, and especially so to the existence of a republican form of government. A patriotism that resents an insult to a Nation's flag is highly commendable. A patriotism that furnishes half a million men to protect the rights and liberties of even a few of its citizens under the flag, wherever they may be, is indeed chivalrous and glorious. The patriotism of an American citizen should certainly be as broad and deep as this. It must be even broader and deeper. It must be a patriotism that shall insist that the purchasing price of a manufactured article shall be such an amount, that the American laborer whose brain and muscle produced it, who lives under the same flag, who breathes the same air, and whose interest and welfare is the Nation's interest and welfare, shall receive for the product of his brain and muscle such compensation as shall enable him to live as an American citizen ought to live, and to educate his children as American children must be educated. To accomplish this, those manufactured products of foreign countries which can be produced in our own country must be kept out of competition with American labor. This country can consume the products of the American laborer, but it cannot consume the products of both American and foreign labor. Which class of laborers, therefore, are to remain idle? The policy of our government for more than thirty years has been in favor of giving employment to the American laborer, and at the same time creating and upbuilding an American home market for the products of the American farm. Under this policy the people of Iowa have advanced in wealth and prosperity. Shall this prosperity be continued or shall we adopt an experiment and try a change? Even the anticipation of such a change has already brought disaster. It is asserted upon good authority that there are over two millions of idle laborers in this country to-day; and, upon equally good authority, it is stated that this idleness is due to the anticipated change of the tariff laws of our country by a Congress hostile to the principles of protection. While the laboring millions of Europe are given the hope of finding a market in America without any corresponding benefits to our agricultural products, the charity of America is being taxed millions of dollars to keep her own unemployed laborers from starving. A much safer business policy would be for us to furnish employment to our own laborers and

thereby protect our American home market for American farm products, and tax our charity in behalf of the unemployed laborers of foreign countries. Send our unemployed millions back into the American factories at American wages with the assurance that the manufactured product of their brain and muscle shall supply the American market in preference to that of any other nation, and the anxiety and distress of our country will be relieved and our home market for farm products will be strengthened and enlarged. Such a line of policy is in the direction of continued prosperity to the farm-producing interests of our country. Iowa, with every foot of her territory fairly within what is properly termed the corn belt region of this country, is most deeply interested in this great question. With nearly three hundred million bushels of corn, with its natural products—horses, cattle and hogs, butter and eggs—she is searching for the highest market wherein to sell these products. Shall we continue to sell our beef, pork and butter to the six or seven millions of American laborers and help furnish them the means to pay us by buying the manufactured products of their labor, or shall we buy our manufactured products from six millions of foreign laborers, only to find out when we come to sell to them that they have but half as much money to buy with and little or no inclination to buy of us? And yet there are those who advise that the best interest of the American farmer is in the direction of selling his products in the markets of the world! More than ninety-five per cent of all the products raised on American farms are consumed by an American market. That market is represented by the consuming demand of the millions of American laborers employed in American factories and receiving American wages. That market, so far as the American laborer furnishes it, has more than twice the money with which to buy the necessaries of life than any other market on the face of the earth. From three to five per cent only of the products of the American farm seek the markets of the world. Extremists assert that the foreign price put upon this small surplus of farm products fixes the price of the whole. The experience of our government under the workings of the protective principle controvert this theory. Whether this be true or not, I believe it plainly to the advantage of the producing States that such a policy of encouragement and protection be pursued toward the industries and labor of our country as shall increase the home market demand for every pound of our surplus products. Let the same spirit and policy which has already created employment for thousands of American laborers in the protection and

development of the new tin plate industry be extended and enlarged; for in every new employment created, in every new industry started, the consuming population of our country is enlarged and the home market is thereby strengthened. In the markets of the world cheap beef from the vast herds of Mexico, and mutton from the plains of Australia can be sold at a profit to its owners at a price far less than it costs to produce them on the farms of Iowa. In the world's markets the wheat fields of Manitoba and India, in their vastness, by reason of the cheapness of production, can monopolize and supply the demand in competition with the products of the American farm. The American home market is protected from this competition. The farm products of Canada and the British northwestern territories are ready to avail themselves of this market as soon as this protection can be removed. While it has been the policy of our government in the past to securely hold this home market to the American farm, that policy is now most seriously threatened.

The sugar planters of Louisiana, engaged in a business that, under the fostering care of protection, has been growing and developing in magnitude, giving employment to thousands, have already sounded the alarm in their earnest protest against the assault of the present Congress. With governmental encouragement there is no reason why, in time, the southern portion of Louisiana might not become one vast sugar plantation, giving employment to hundreds of thousands, stimulating and upbuilding the wealth and prosperity of our country. Deprived of this support, the sugar plantations of Louisiana will naturally drift back into dilapidation and decay, or be utilized in raising agricultural products similar to those of the Northwestern States and placed upon the market in competition with them. And yet the sugar planters of Louisiana, deprived of governmental aid and overpowered by competition from the great sugar interests of foreign countries, will be in no worse condition than will be the farmers of Iowa with protection taken from their products, and with the American market supplied with cheap beef from the herds of Mexico, and cheap mutton from the flocks of Australia. As a producing State, whose possible resources are scarcely more than half developed, Iowa is most deeply interested in the protection, growth and maintenance of the American home market. With the growth and increasing home demand for farm products, the inevitable result of our protective tariff, there is no reason why the annual corn production of our State should not in the near future

be doubled, and, with the corn products, find a ready sale in the American market. The idle millions of our country back in the American factories will provide a more profitable market for the Iowa farmer than all the markets of the world can furnish.

Shall the great principle of protection be assaulted, weakened and destroyed without a solemn protest on the part of a State so deeply interested in its maintenance? Rather than an abandonment of this principle, even in the slightest degree, our prosperity and growth, both as a Nation and as a State, under protection, would suggest the enlargement and extension of this principle until our nation shall have developed within itself such a mighty producing and consuming population as shall make it independent of all other countries, protecting our own labor and the products of our own soil, strengthening us as a people and as a government, both in times of peace as well as in times of war.

Since the beginning of civilization the product of labor has been measured by a consideration in the nature of money. That consideration most sought after by civilized countries has been of a metallic base. Naturally, because of its durability and its stable value, gold and silver have been most generally used. The best money of a people is always that which is least fluctuating in its purchasing power. A sound currency gives confidence and stability to business enterprises, and is a most powerful factor in the development of a Nation. Labor is entitled to and should receive as a consideration a money whose purchasing power remains unchanged, for it is the laborer who is invariably affected first, and most seriously, by the use of a depreciated currency. The metallic money of our government in the past has been gold and silver, and I can see no reason why either metal should be dispensed with now. The business interests of this country, together with its development, need and require a large and yet stable circulating medium. In securing this medium the silver product of American mines should be utilized commensurate with financial safety in preference to issuing government bonds, with their attendant interest burdens. Let us have both gold and silver, as well as paper, securing to each and every dollar the same purchasing power. The present embarrassment arising from our financial system seems to be an objection on the part of foreign countries, in their business dealings and transactions with us, to the use of silver as a basis. It is clearly possible to relieve ourselves from the embarrassments of this objection, in a large degree, through an American policy—buying the manufactured products of our own factories

with American silver dollars, rather than buying the manufactured products of the foreign factory with our American gold dollars.

The profound respect of our people for laws and their absolute acquiescence in them is a matter of the highest importance to the State. As a whole, the people of Iowa have ever been a law-respecting and law-abiding people. Occasionally communities, under the most aggravated provocation, have proven exceptions to this rule. This is deeply to be deplored, as its results are always to the detriment of the character and reputation of the State. Lack of confidence in the duly established machinery of law to convict and punish perpetrators of crime is frequently the cause of these exceptions. There seems to be in the public mind a growing lack of confidence in the reliability of the jury system. I am led to believe that this lack of confidence is due more to the abuses which in localities have grown up under this system, than to the system itself. Those of our citizens whose best services and judgment the State should have in the jury box—the business man, the farmer and the professional man—find too easy the avenues of escape from performing this duty, which every good citizen owes society and the State. This situation has developed in communities what is known as the professional juror, a development prejudicial to the best interests of our people. A change of the law compelling every citizen when called upon to do his part in this important factor of our government, I am satisfied, would most surely inure to the general welfare.

The improvement of our public highways is a subject which appeals to the best judgment and intelligence of our State. Some broad and comprehensive plan should in the near future be adopted and a starting point be determined by which every year shall see built in every county of our State a few miles of substantial and permanent road. The burden of expense in a single year ought not and need not be a heavy one, as shown by the history of road building in the older States of our own country, as well as in the more progressive countries of Europe. Each succeeding generation of people, at no burdensome expense to themselves, can leave to their successors a few miles of permanent roads as a just and proper legacy, indicative of their regard for the general welfare and continued prosperity of the State. New processes in the manufacture of material for this purpose are being developed every year. With over six hundred inmates of our prisons now engaged chiefly in manufacturing products in competition with free labor, might not their services be better employed, and with far greater

advantage to the general public, in the preparation of material for the construction of the public highways?

The high standard of our people upon all moral questions has been in the past and is to every good citizen a source of profound gratification and pride. In dealing with these questions the people of Iowa have always taken advanced ground and have proven themselves equal to every emergency. As one result of this sentiment, a prohibitory liquor law has been placed upon our statute books.

A trial of ten years has demonstrated that in many counties it has fully met the expectation of its friends, having successfully driven the saloon system out of existence in those counties. While this is true, there are other localities where open saloons have existed during this period of time in spite of the law and in spite of the most determined efforts to close them. In such localities the open saloon exists without restraint or control, a constant menace to the peace and safety of the public. From these localities there is an earnest demand for relief---a demand, not from the law-defying saloon sympathizer, but from the best business element; from the best moral sentiment of such communities; from the churches and from the pulpit. While the present prohibitive principle, which is so satisfactory to many counties and communities of our State, should remain in force, wisdom, justice and the interests of temperance and morality demand that a modification of this law should be made, applicable to those communities where the saloon exists, to the end of reducing the evils of the liquor traffic to the minimum.

Senators and Representatives: The constitution of Iowa places upon its respective departments grave duties and important responsibilities. Those duties well performed obliterate partisanship and make citizenship supreme. Coming up from the people, responsibilities met with courage and treated with candor convert the servant into the statesman and dignify the honor and confidence reposed. I need not say more to men so well equipped to protect the interests of more than two millions of people; for myself, it is with full knowledge of my own weakness that I offer the best I can give, appreciating that this is far from adequate to the requirements of the exalted position to which I have been called.

The people of Iowa have been most liberal and wise in the establishment and management of her State institutions. Many of these are for the unfortunate, and are the result of necessity.

So long as the necessity exists, the demand for their liberal support is expected and should be cordially given. Our institutions of learning, also, are most worthy the sustaining power of legislation, and a wise and ample provision should be made in the direction of a definite and permanent support. While this is true, the greater lever of intelligent power, the common school, must not be overlooked or its interests neglected. These institutions shall be dealt with as your personal inspection shall suggest. There are conditions in our common citizenship which offer much for your meditation. A just and loyal protection should be accorded both labor and capital, as in their harmonious employment peace and contentment is the portion of each. The miner down in the earth who sees but little of the beauties of the day endures his hazardous employment with cheerfulness, realizing that pay-day brings its compensation. But in his particularly hazardous occupation his protection and safety, together with his frequent and prompt payment, places a responsibility upon the legislative power of the State. Wholesome guardianship should also be exercised for the health and happiness of all classes, and for operatives in factories and children in the public schools the greatest protection should be given that the fire-trap be removed as far as possible from their surroundings.

Almost thirty years ago the surrender at Appomatox shut down the curtain upon the scenes of war, in which to sustain the Union the young State of Iowa sent forth seventy-five thousand of her best and bravest. Many returned and many are ever mourned. As a State, except in the hearts of our people, no mark as yet has been completed as a suitable public tribute of memorial to their undying fame. Let this matter be brought to a speedy and liberal termination, not for the present generation alone but to the millions yet to come, that they may take pride in the nobility of the fathers and keep watch that the glories won shall never tarnish, and their glorious deeds shall be an inspiration to patriotic fidelity to our State and Nation.

In closing, let me congratulate the people of Iowa on the conditions of plenty and comfort which surround them. While looking with sorrow upon the more unfortunate conditions that bring suffering to the people of other States and other lands, let those who have in plenty and to spare remember the less fortunate both at home and abroad. Let the suffering of the few be relieved from the abundance of the many.

The year 1893 witnessed the strength of Iowa. The great financial institutions of our State withstood the shocks and disasters of the year with complacent security. Their reliability and integrity are firmly fixed upon the solid foundations of agriculture, unequaled in those inherent elements of wealth found in richness of soil, purity of water, and reliability of climate; and these forces controlled by an industrious, intelligent and moral people. With confidence in this people, and an abiding faith in the continued blessings of a Divine Providence, I predict that the present is but the index of the future greatness of our State.

BIENNIAL REPORT
OF THE
AUDITOR OF STATE,
TO THE
GOVERNOR OF IOWA.

JULY 1, 1893.

C. G. MCCARTHY,
AUDITOR OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
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TABLE OF CONTENTS.

	PAGE.
General Remarks.....	1
Condition of the Treasury.....	9
Statement No. 1, Receipts and Disbursements.....	10
Statement No. 2, Warrants Issued.....	13
Statement No. 3, Miscellaneous Expenditures.....	17
Statement No. 4, Contingent Funds.....	43
Statement No. 5, Disbursement of Clerk's Funds.....	46
Statement No. 6, Miscellaneous Items, Warrants, and Insane Expenses.....	49
Statement No. 7, Agricultural Societies, 1891 and 1892.....	51
Statement No. 8, Estimated Receipts.....	55
Statement No. 9, Estimated Expenditures	56
Statement No. 10, Extraordinary Appropriations Undrawn.....	50
Statement No. 11, Real Estate and Notes belonging to Revenue.....	60
Statement No. 12, Assets of Permanent School Fund.....	61
Statement No. 13, Transfers of Permanent School Fund.....	65
Statement No. 14, Distribution of Direct War Tax Refunded by United States	66
Statement No. 15, School Fund Apportionment, September, 1891.....	67
Statement No. 16, School Fund Apportionment, March, 1892....	70
Statement No. 17, School Fund Apportionment, September, 1892.....	73
Statement No. 18, School Fund Apportionment, March, 1893.....	76
Statement No. 19, Assessment of Live Stock, 1892..	79
Statement No. 20, Assessment of Live Stock, 1893.	82
Statement No. 21, Assessment of Live Stock, for twenty-four years.....	85
Statement No. 22, Assessment of Real and Personal Property, 1892.....	86
Statement No. 23, Assessment of Real and Personal Property, 1893.....	89
Statement No. 24, Assessment of Personal Property in Detail for 1893.....	92
Statement No. 25, Assessment of Real and Personal Property for twenty-four years	95
Statement No. 26, State and Local Taxes for 1891.....	96
Statement No. 27, State and Local Taxes for 1892.....	99
Statement No. 28, Balances in hands of County Treasurers belonging to State....	102
Statement No. 29, Showing balances due the State on account of Different Funds...	104
Statement No. 30, Delinquent State Taxes for 1892	106
Statement No. 31, Fees earned by Auditor of State.	107
Statement No. 32, Fees earned by Clerk Supreme Court.....	109
Statement No. 33, Fees earned by Secretary of State.....	109
Statement No. 34, Fees earned by the Oil Inspector.....	110
Statement No. 35, Fees earned by Superintendent of Public Instruction.	111
Statement No. 36, Farmers Institutes.....	112
Statement No. 37, Pharmacy Commissioners Fines, received by County Treasurers.	113
Statement No. 38, Pharmacy Enforcement, Warrants Issued.....	115
Statement No. 39, Fees from Fire Insurance Companies.....	116
Statement No. 40, Fees from Life, Accident, and Fidelity and Casualty Insurance Companies... ..	119
Statement No. 41, Fees from Life and Accident Assessment Insurance Companies..	121
Statement No. 42, Assets of Savings Banks, June 30, 1892. .	125
Statement No. 43, Liabilities of Savings Banks, June 30, 1892. ...	131
Statement No. 44, Assets of State Banks (so called), June 30, 1892... ..	137
Statement No. 45, Liabilities of State Banks (so called), June 30, 1892.....	144
Statements Nos. 46-48, Condition of Savings Banks, June 30, 1893.....	151-216
Statements Nos. 49-51, Condition of State Banks (so called), June 30, 1893....	217-294
Statement No. 52, Condition of Savings Banks for a series of years.....	295
Statement No. 53, Condition of State Banks (so called) for a series of years.....	296
Statement No. 54, Condition of Savings and State Banks for a series of years.....	297
Indexes to Savings Banks.....	299-302
Indexes to State Banks (so called).....	303-307

REPORT OF THE AUDITOR OF STATE.

STATE OF IOWA,
OFFICE OF THE AUDITOR OF STATE, }
DES MOINES, September 19, 1893.

To his Excellency, HORACE BOIES, Governor of the State of Iowa :

SIR--In compliance with sub-division 11, section 66 of the Code, I present herewith my report of the financial affairs of the State for the biennial fiscal period beginning July 1, 1891, and ending June 30, 1893.

GENERAL REVENUE.

During the period ended June 30, 1893, there was paid into the treasury on account of general revenue, \$3,706,151.77, which, being added to the cash in the treasury at the beginning of the period July 1, 1891, viz: \$488,058.95, made a total of \$4,194,210.72 available for current expenses. The disbursements for the same period in the payment of Auditor's warrants and interest thereon, amounted to \$3,781,229.27, leaving a balance in the treasury June 30, 1893, of \$412,981.45. The monthly reports of the County Treasurers for the month of July, 1893, made to this office, show that there was \$33,004.19 cash in their hands on the first day of July, 1893, belonging to the State (see statement No. 28), which, added to the balance in the State Treasury, shown above, makes a total of \$445,985.64, with which to begin the next fiscal period.

The taxes levied in 1892 and previous years, yet due and uncollected, amount to \$692,860.07 (see statement No. 29). A large portion of this, however, is for delinquent State taxes for 1892 and previous years, viz: \$485,798.18 for 1892, and \$168,258.66 for previous years. The amounts due on account of the various State institutions, shown by statement No. 29, amounting to \$38,803.23, will all be paid, and of the amount due on account of State revenue, probably \$400,000.00, making a total of \$438,803.23, the

amount due from the counties, which might reasonably be classed as available, and which, added to the total cash in State and county treasuries, viz: \$445,985.64, makes the total available cash assets of the State at the close of business June 30, 1893, \$884,788.87.

ESTIMATED RECEIPTS.

Statement No. 8 is my estimate of the receipts for the next two years, amounting to \$3,287,530, which is based upon a two mill levy, and such additional receipts from other sources as past experience and present conditions, in my opinion, seem to justify, and while I believe the estimate is conservative and will be fully realized, I do not think it would be prudent or safe to anticipate more. This, added to the available resources shown above, makes the total available resources for the next biennial period, \$4,172,319.00, but from this must be deducted \$171,001.45, being the amount of the extraordinary appropriations of the Twenty-fourth General Assembly yet undrawn, as shown by statement No. 10, and the outstanding warrants on June 30, 1893, amounting to \$21,281.28, both of which are liabilities and must be met, making an aggregate of \$192,283.00, which will leave the net available resources for the next biennial period, \$3,980,036.00.

ESTIMATED EXPENDITURES.

Statement No. 9 is my estimate of the expenditures for the next biennial period, and is based upon the present general laws, and the expenditures during the last fiscal period, and amounts to \$2,862,770.00. This does not include any special or extraordinary appropriations which have been made in the past and which may be made by the Twenty-fifth General Assembly. By subtracting this from the probable available resources for the period ending June 30, 1895, viz: \$3,980,036, we find the probable available amount for extraordinary appropriations by the Twenty-fifth General Assembly to be \$1,117,266.00. Inasmuch as there will probably be as much uncollected tax at the end of the next biennial period as at the present time, it would be wise, I think, to deduct the amount of uncollected taxes used above in the available cash assets, viz: \$438,803.00 from this amount, which would leave the cash assets June 30, 1893, at \$445,986.00, instead of \$884,789.00, as shown above, and \$678,463.00 or \$700,000.00 in round numbers, as the amount available for the legislature to appropriate for extraordinary purposes. It is not impossible for the receipts to be less than estimated, or for the expenditures to be more than estimated,

in which event it would be unsafe to go thus far with the extraordinary appropriations. As the State grows older and the population increases, the expense will necessarily increase, and judging from the past, in a far greater ratio than the receipts will increase, and I am fully persuaded that our State levy *must*, in the near future, be increased to two and one-half mills, and that it *should* be done by the Twenty-fifth General Assembly.

REVENUE ACCOUNTS.

If the law relating to the collection of State tax was changed so as to make the counties responsible to the State for the entire amount of the State tax levied, and payable into the State treasury quarterly or semi-annually, I think it would prove beneficial to the State and equally as well for the counties. In my opinion it would stimulate the collection of delinquent taxes and make the revenues or resources of the State certain and absolute, and eliminate all uncertainty regarding available means. It would also greatly lessen the work in this office and in the office of the State Treasurer, as well as for the county treasurers and auditors. I do not think this change would cause any loss to the counties, as the interest on delinquent taxes, together with any additional assessments which might be made, would reimburse them for all loss on account of unavailable taxes. By this change the State would be more secure in its revenue, the counties relieved of much extra work and not damaged to any extent.

ASSESSMENT OF REAL ESTATE AND PERSONAL PROPERTY.

In the assessment of real estate and personal property within the State and the equalization of same so that all property should bear an equal share of the burden of State taxation it has been for many years a difficult and vexed problem, and the officers upon whom the duty devolves to equalize said assessments, have labored in vain, and all their efforts have proved futile in accomplishing it.

Our laws require that all property shall be assessed at its actual cash value. Notwithstanding the law is plain and explicit its violation has been notorious and almost universal, although differing in degrees, and consequently no two counties bear exactly the same proportion of State tax. It is my opinion that the average assessment of real estate and personal property in this State for many years does not exceed 25 per cent of its actual cash value, and the duty of the State board of equalization, viz. The adjustment of the inequalities of assessment is made practically an impossibility

because the per centage assessed differs in almost every county in the State

For several years past efforts have been put forth to correct and if possible remedy the evils flowing from unequal and unlawful assessments, but nothing tangible or important was accomplished until the session of the Twenty-fourth General Assembly which passed an act "to provide a Revenue Commission to revise the laws."

Section 1, chapter 72, of the laws of 1892, provides for the appointment of a commission consisting of four (4) persons whose duty it shall be to studiously and carefully examine the revenue and taxation laws of the State and report necessary and desirable changes to the Twenty-fifth General Assembly.

In compliance therewith the following persons were appointed by the Executive Council as commissioners: Hon. A. N. Poyneer, of Montour; Hon. C. E. Whiting, of Onawa; Hon. Charles A. Clarke, of Cedar Rapids, and Hon. August Post, of Moulton. Subsequently, Hon. A. N. Poyneer having resigned, Hon. E. C. Lane, of Guthrie Center, was appointed to fill vacancy.

The tax commission, after a careful, studious, laborious and intelligent examination of our revenue and tax laws, has finished its duties and labors and embodied in the form of a bill the results of their labor. This bill will be presented to the Twenty-fifth General Assembly for consideration and adoption.

I am satisfied that if all property was assessed at its true cash value our levy for State revenue need not exceed one mill on the dollar; and I believe that the lowering of the maximum levy for county and State purposes would force the raising of values to their proper place in order to be able to realize the necessary amount for county purposes.

The recommendations of the tax commission relating to the assessment of real estate and personal property at its true cash value, and the reduction of the maximum rate of taxation for State and county revenue are valuable, timely, just and wise, and I believe the only practicable and feasible plan to correct and remedy as far as possible the evils of unequal assessment of property and unequal and unjust burdens of taxation.

If this policy shall become the law of this State and be rigidly adhered to and faithfully carried out by all the officials charged with the execution of the law, then may we hope to see our grand State take her proper position in point of wealth among her sister states. The assessed value would be increased from \$560,000,000 to about

\$2,000,000,000, and our levy for State revenue would then be reduced to one mill or less on the dollar, and all levies for county and other funds would be reduced correspondingly. No more money would be collected as taxes for any purpose than is collected now or may be necessary, but the change from low assessment and high rate of taxation to reasonable cash valuation of all property and the lowest possible limit of levy for taxation purposes would be much more creditable and beneficial to our State and every citizen who lives or pays taxes in it.

RETURNS OF ASSESSORS TO COUNTY AND STATE AUDITORS.

The remarks of my predecessor, Hon. J. A. Lyons, in his last biennial report, touching the "returns of assessors to county and State auditor," meet with my hearty concurrence, and the difficulty experienced by him in getting the same from all the counties in time for the State board of equalization to act upon them, before the day of final adjournment, has been in part experienced by me this year, Woodbury county failing to file its abstract of assessment until August 29th, twenty-two days after the day fixed by law for the completion of the equalization. As before, the county auditor charges the delay upon the city council of Sioux City, and they in turn, upon the assessors of said city, and the State board was again compelled to estimate the valuation of Woodbury county, or rather to decide upon what the assessment of said county should be before receiving the report. The suggestions, or recommendations made by my predecessor under this head seem to me to be as good as I could make, looking toward a remedy for this evil, and as the Twenty-fifth General Assembly will doubtless enact a law similar to the one referred to above, recommended by the revenue commission, I feel assured that this feature will not be overlooked, and that in the future this trouble will not occur.

In the preparation of the tables or statements contained in this report, I have endeavored to give the most useful information in regard to the fiscal affairs of the State, and I trust you will find them so:

Statement No. 3 is in detail the bills allowed by the executive council under section 120 of the Code, embracing all supplies used and current expenses (except the stationery contracts), together with the several amounts paid the clerk of the executive council, the clerks in the State offices on account of deficits in the appropriations made by the Twenty-third General Assembly, to the messenger in the Governor's office, and to the office janitors on account of a deficit in the appropriation made by the last legislature for

that purpose, amounting in all to \$54,084.09 as against \$29,620.91 during the period ended June 30, 1891.

Statements Nos. 31 to 35 show the amount of fees earned by the various officers by months and the aggregate for the two years. By this it will be seen that this office earned \$63,127.90 as against \$59,930.50 during the former period; the clerk's office \$4,505.00 as against \$5,704.49 during the two years before; the secretary's office \$15,934.95 as against \$12,266.90 for the period ended June 30, 1891; \$1,140.00 by the office of superintendent of public instruction as against \$856.50 during the period before this, and \$10,228.67 by the office of oil inspector not reported before, making a total of \$94,936.52 of fees earned by the several State offices and paid into the treasury, of which sum you will notice, this office earned two-thirds.

BANKS.

The increase in the number of State and Savings Banks during the year ending June 30, 1893, was eighty-one—the largest increase in any one year in the history of the State.

The report of my predecessor in office shows that on June 30, 1891, there were 205 incorporated banks doing business under the State law. His report published a year ago shows a total of 245 banks.

On June 30, 1893, 148 Savings Banks and 177 State Banks, or a total of 325 banks reported to this office.

The following tables show the total assets and liabilities of the Savings and State Banks at the close of business June 30, 1893:

SAVINGS BANKS.

ASSETS.		LIABILITIES.	
Bills receivable.....	\$ 29,869,994.01	Capital stock.....	\$ 6,409,700 00
Cash and cash items ...	1,622,125.89	Deposits	26,426,031.70
Credit subject to sight draft.....	2,675,539.28	Due banks and others..	537,852.26
Over drafts..	178,675.41	Surplus.....	677,709.56
Real and personal property	892,641.90	Undivided profits.....	682,682.97
Total assets.....	\$ 34,738,976.49	Total liabilities..	\$ 34,738,976.49

STATE BANKS.

ASSETS.	LIABILITIES.
Bills receivable.....\$ 20,584,831.51	Capital stock\$ 8,074,420.00
Cash and cash items ... 1,869,682.68	Deposits 15,725,402.65
Credit subject to sight draft..... 2,126,090.82	Due banks and others.. 576,628.59
Over drafts..... 808,982.71	Surplus 867,451.56
Real and personal prop-erty..... 1,286,278 95	Undivided profits..... 876,068.82
Total assets. .. \$ 26,120,866.12	Total liabilities.. \$26,120.866.12

CONSOLIDATED STATEMENT OF THE ASSETS AND LIABILITIES OF THE STATE AND SAVINGS BANKS, JUNE 30, 1893.

ASSETS.	LIABILITIES.
Bills receivable.....\$ 49,904,825.52	Capital stock\$ 14,484,120.00
Cash and cash items... 8,491,808.52	Deposits 42,151,484.85
Credit subject to sight draft..... 4,801,629.60	Due banks and others.. 1,114,475.85
Over drafts..... 477,658.12	Surplus..... 1,545,161.12
Real and personal prop-erty.... 2,178,920.85	Undivided profits..... 1,559,651.29
Total assets..... \$ 60,854,842.61	Total liabilities.. \$ 60,854,842.61

The total assets of the State and Savings Banks at the close of business June 30, 1892, were \$59,011,405.14.

It will be noticed that there has been an increase in assets during the past year, of \$1,843,437.47. Of this amount \$1,749,920.00 is increase in capital by reason of the organization of new banks.

The total deposits, June 30, 1892, were \$42,476,395.89. Those of June 30, 1893, were \$42,151,434.35, or a decrease of \$324,961.58.

The reports on file in this office show a gradual increase in deposits up to the beginning of the present financial stringency.

At the close of business, March 31, 1893, the total deposits amounted to \$46,069,920.68. It will thus be seen that in the three months from March 31 to June 30, 1893, the deposits decreased \$3,918,486.33, or about 8½ per cent. In view of the financial disturbances all over our country, amounting almost to a panic in many states and cities, this showing is decidedly encouraging, and speaks well for the good sense of our people, as evidenced by their continued confidence in the banks.

FAILURES AND SUSPENSIONS.

Since the last annual report four banks which were under the supervision of this office have been placed in the hands of receivers.

The Northwestern State Bank of Sibley, Iowa, made an assignment April 6, 1893, and H. E. Thayer was appointed receiver.

The Union Stock Yards State Bank of Sioux City made an assignment June 17, 1893, and E. C. Tompkins was appointed receiver.

The Aurelia Savings Bank, of Aurelia, was closed June 30, 1893, and W. P. Miller was appointed receiver.

The First Ute State Bank, of Ute, was found to be insolvent August 7, 1893, and Richard Palmer was appointed receiver.

In accordance with the provisions of law, these receivers are now closing up the affairs of their respective banks under the direction of the courts.

The principal cause of these failures was bad management on the part of the officers of the banks. The closeness of the money market also contributed its share in bringing about this result.

When we consider the fact that our financial institutions have lately been passing through one of the most trying ordeals in their history, it is a source of congratulation that out of the 325 banks under the supervision of this office only *four* (4) have been compelled to place their affairs in the hands of receivers. Such a record reflects the highest credit upon the ability and integrity of our bankers, and presents to the country the very best evidence of the prosperity and financial solidity of our State.

RECOMMENDATIONS.

The experience of the past few months has forcibly suggested that the law relating to the organization and management of the so-called State Banks is very incomplete, and should be revised and improved.

The law governing Savings Banks is reasonably full, and needs comparatively little revision.

I respectfully beg leave to make the following recommendations:

1. The liability to the bank on the part of an officer or director thereof should be limited by law.

2. An examining committee, whose duty it is to examine the affairs of the bank at least once a quarter, should be provided for.

3. All loans to directors or bank officers should be passed upon by the board of directors and their action made a matter of record; and no loans should be made to an officer or director except upon same security as that required of other borrowers.

4. A minimum cash reserve should be fixed by law.

5. Investments in real estate for use of the bank should be limited.

6. The stockholders should have power to levy an assessment upon the stock in order to prevent the impairment of the capital when such impairment is threatened.

Respectfully,

C. G. McCARTHY,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1891, including Agricultural College mortgage bonds, was \$844,995.68, belonging to the several funds as follows:

General revenue.....	\$ 488,058.95
Agricultural College endowment fund.....	356,888.73
Temporary school fund.....	48.00
Total... ..	\$ 844,995.68

The amount received from all sources during the fiscal period ended June 30, 1893, was \$4,080,464.56, which was distributed as follows to the several funds:

General revenue	\$3,706,151.77
Agricultural College endowment fund.....	289,312.79
Additional Agricultural College endowment fund.....	35,000.00
Total receipts	\$4,080,464.56

The receipts being added to the balance on hand June 30, 1891, as shown above, makes \$4,875,460.24, as the amount to be accounted for. The disbursements during the fiscal period ended June 30, 1893, were as follows:

General revenue.....	\$3,781,229.27
Agricultural College endowment fund.....	196,726.90
Additional Agricultural College endowment fund.....	35,000.00
Temporary school fund.	48.00
Total disbursements.....	\$4,018,004.17

Leaving a balance in the treasury June 30, 1893, of \$862,456.07, belonging to the several funds as follows:

General revenue	\$ 412,981.45
Agricultural College endowment fund.....	449,474.62
Total.....	\$ 862,456.07

STATEMENT No. I.
SHOWING RECEIPTS AND DISBURSEMENTS DURING THE FISCAL
PERIOD ENDED JUNE 30, 1898.

—
RECEIPTS.

GENERAL REVENUE—

From State tax, 2 mills.....	\$2,182,944.41
From interest on delinquent taxes.....	25,313.11
From insane dues from counties.....	587,574.52
From College for the Blind, dues from counties	1,246.82
From Iowa School for the Deaf, dues from counties.....	2,047.81
From Feeble-Minded Children Institution, dues from counties.	16,906.05
From Orphans' Home, dues from counties.....	37,427.50
From Warden of the Ft. Madison penitentiary	31,000.00
From peddlers' licenses from counties.	1,534.05
From sale of laws from counties.....	418.50
From insurance companies for taxes.....	224,302.56
From Auditor of State, for fees..	63,127.90
From Secretary of State, for fees... ..	15,934.95
From Clerk of the Supreme Court for fees.....	4,505.00
From Oil Inspector, for fees.....	10,228.67
From Superintendent of Public Instruction, for fees.....	1,140.00
From Western Union Telegraph Company, for taxes.....	29,498.63
From Postal Telegraph Cable Company, for taxes.....	1,126.31
From Central Union Telephone Company, for taxes.....	3,600.00
From Iowa Union Telephone Company, for taxes	5,760.00
From Nebraska Telephone Company, for taxes.....	420.00
From United States Government, aid Soldiers' Home	66,390.50
From Wm. L. Carpenter, from custodian's sales.....	686.91
From J. A. Lyons, Auditor of State, from interest on Roach & Wold notes for land in O'Brien county.....	1,057.68
From Commissioners of Pharmacy, from surplus above expenses received for licenses	810.00
From Roach & Wold, part of purchase price of 1,600 acres of land in Lyon county	5,876.00
From I. N. Drake, part of purchase price of 80 acres of land in O'Brien county.	500.00
From The Redhead, Norton, Lathrop Company, by refund over-payment of Railroad Commissioners' expense.....	59.40
From the Railway Age by refund over-payment of Railroad Commissioners' expense	4.00
From Stillwell & Son, refund of over-payment for advertising sale of land	20.50

From refund County Auditor of O'Brien county, over-payment Farmers' Institute.....	\$	10.00
From Wm. Musson by refund, over-payment clerk's fees, State of Iowa v. D. M. & K. C. Ry. Co.....		77.40
From the Agricultural College, refund of unexpended appropriation for experimentation in agriculture and horticulture, drawn.....		227.67
From J. D. Seeberger, refund of over-payment of Capitol grounds, account.....		36.62
From Lafayette Young, refund of over-payment of Capitol grounds, account...		2.50
From lease of armory grounds.....		1.00
From United States government, by refund of direct war tax.....		384,274.80
From balance in treasury June 30, 1891.....		488,058.95
Total cash.....		\$4,194,210.72

DISBURSEMENTS.

GENERAL REVENUE.

By redemption of auditor's warrants.....	\$3,781,065.91
By interest paid on same.....	183.36
By balance in treasury June 30, 1893.....	412,981.45
Total.....	\$4,194,210.72

AGRICULTURAL COLLEGE ENDOWMENT FUND.

RECEIPTS.

Amount of bonds in treasury June 30, 1891.....	\$	5,500.00
Amount of mortgage bonds and cash in treasury June 30, 1891 ..		351,383.73
Amount received from sale of lands, etc., to date.....		92,585.89
Total	\$	449,474.62

DISBURSEMENTS.

Amount of cash in hands of Treasurer of State June 30, 1893.....	\$1,007.75
Amount of bonds in hands of Treasurer of State June 30, 1893.....	5,500.00
Amount of mortgage bonds in hands of Treasurer of State June 30, 1893.....	442,966.87
Total.....	\$449,474.62

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1891.....	\$	None.
Receipts by treasury of State.....		234,498.01
Disbursements by treasurer of State		234,498.01
Balance in treasury June 30, 1893.		None.

TEMPORARY SCHOOL FUND.

RECEIPTS.

Balance in treasury June 30, 1891.....	\$	45.00
Amount received from interest on State bonds.....		26,313.38
Total.....	\$	26,358.38

DISBURSEMENTS.

Amount apportioned to counties.....	\$	26,361.38
Balance in treasury June 30, 1893.....		None.
		<hr/>
Total.....	\$	26,361.38

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1893.

General revenue.....	\$	412,981.45
Agricultural College endowment fund.....		449,474.62
		<hr/>
Total.....	\$	862,456.07

NOTE.--There were no swamp land receipts or disbursements during the biennial fiscal period.

STATEMENT No. II.

Showing the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1893.

Adjutant-general's salary	8	3,000.00
Attorney-general's salary		3,000.00
Attorney-general's per diem and expenses		3,533.40
Attorney-general's clerks and legal assistants ..		6,383.60
Auditor of State's salary		4,399.96
Auditor of State's Deputy's salary.....		3,000.00
Auditor of State's clerks' fund.....		11,294.00
Auditor of State's Executive Council service.....		1,000.04
Board of Health.....		10,509.96
Clerk of the Supreme Court's salary.....		4,399.96
Clerk of the Supreme Court's Deputy's salary		3,000.00
Clerk of the Supreme Court's clerks' fund.....		2,682.50
Commissioner of Labor Statistics' salary... ..		3,000.00
Commissioner of Labor Statistics' expenses		1,076.62
Commissioners of Pharmacy, enforcement of law.....		977.88
Custodian of Public Property, salary.....		3,000.00
Custodian of Public Property, expenses.....		45,205.02
Dairy Commissioner's salary		3,000.00
Dairy Commissioner's expenses		4,416.41
Dairy Association.		2,000.00
District Judge, 1st District, J. M. Casey, salary.....		4,999.96
District Judge, 1st District, J. D. Smythe, salary		4,999.96
District Judge, 2d District, H. C. Traverse, salary ...		4,999.96
District Judge, 2d District, E. L. Burton, salary		4,999.96
District Judge, 2d District, W. I. Babb, salary.....		4,999.96
District Judge, 2d District, J. C. Mitchell and W. D. Tisdale, salary		3,145.15
District Judge, 3d District, H. M. Towner, salary.....		4,999.96
District Judge, 3d District, W. H. Tedford, salary.		4,999.96
District Judge, 4th District, F. B. Gaynor, salary.....		4,999.96
District Judge, 4th District, Geo. W. Wakefield, salary.....		4,999.96
District Judge, 4th District, Scott M. Ladd, salary.....		4,999.96
District Judge, 4th District, Anthony Van Wagenan, salary.....		3,027.76
District Judge, 5th District, J. H. Henderson, salary.....		4,999.96
District Judge, 5th District, J. H. Applegate, salary.....		4,999.96
District Judge, 5th District, A. W. Wilkinson, salary.....		4,999.96
District Judge, 6th District, J. Kelley Johnson, salary..		4,999.96
District Judge, 6th District, David Ryan, salary ..		4,999.96
District Judge, 6th District, A. R. Dewey, salary		4,999.96
District Judge, 7th District, Andrew Howatt and P. B. Wolfe, salary.....		4,999.96
District Judge, 7th District, C. M. Waterman, salary.....		4,999.96
District Judge, 7th District, W. F. Brannan, salary		4,999.96
District Judge, 7th District, Allen J. House, salary.....		2,829.29
District Judge, 8th District, S. H. Fairall, salary		4,999.96
District Judge, 9th District, S. F. Ralliet, salary ..		4,999.96
District Judge, 9th District, W. F. Conrad, salary		4,999.96

Penitentiary at Fort Madison, officers and guards.....	60,400.88
Penitentiary at Fort Madison, transportation discharged convicts.....	2,200.00
Penitentiaries, inspection of.....	332.49
Permanent School Fund Bonds	234,498.01
Presidential Electors... ..	280.00
Printing (State)....	56,090.82
Prisoners' Aid Association.....	250.00
Providential contingencies.....	7,180.19
Railroad prosecution by State.....	219.55
Refund of Feeble Minded account overpaid, to Boone county.....	10.00
Refund of Insane account overpaid, to Clayton county.....	581.28
Refund of Blind account overpaid, to Clinton county.....	7.25
Refund of Orphans' Home account overpaid, to Crawford county.....	8.33
Refund of Insane account overpaid, to Davis county.....	1,505.24
Refund of Orphans' Home account overpaid, to Davis county....	.94
Refund of Insane account overpaid, to Delaware county.....	897.31
Refund of Feeble Minded account overpaid, to Fayette county.....	40.40
Refund of Orphans' Home account overpaid, to Grundy county....	5.30
Refund of Feeble Minded account overpaid, to Guthrie county.....	19.04
Refund of Insane account overpaid, to Henry county.....	785.76
Refund of Feeble Minded account overpaid, to Jefferson county.....	18.92
Refund of Blind account overpaid, to Keokuk county.....	.40
Refund of Deaf account overpaid, to Madison county	76.26
Refund of Deaf account overpaid, to Marion county.....	1.10
Refund of Insane account overpaid to Montgomery county.....	100.00
Refund of Orphans' Home account overpaid, to Page county.	16.67
Refund of Blind account overpaid, to Pottawattamie county.....	28.06
Refund of Deaf account overpaid, to Sioux county.....	24.99
Refund of Feeble Minded account overpaid, to Sioux county... .	8.54
Refund of Feeble Minded account overpaid, to Wapello county.....	30.05
Refund of Feeble Minded account overpaid, to Wayne county.....	21.93
Refund of Deaf account overpaid, to Winnebago county.....	.35
Refund of Feeble Minded account overpaid, to Winnebago county.....	2.23
Refund of Insane account overpaid, to Winneshiek county.....	10.00
Refund of Deaf account overpaid, to Worth county.....	.45
Relief of Metz.....	480.00
Reward for arrest of murderer.....	300.00
School Journal subscriptions... ..	297.00
Soldiers' Home improvements.....	20,512.50
Soldiers' Home officers' salaries.....	24,948.27
Soldiers' Home support.....	62,550.00
Soldiers' Monument, expenses of commissioners	1,588.16
Stationery contracts... ..	14,298.96
Teachers' Institutes.....	10,900.00
Twenty-fourth General Assembly, members' salaries	82,500.00
Twenty-fourth General Assembly, officers' salaries.....	37,545.00
Twenty-fourth General Assembly, members' mileage... ..	2,161.45
Twenty-fourth General Assembly, special appropriations.....	18,651.90
University (Iowa City) endowment fund.....	40,000.00
University (Iowa City) building and improvements	56,092.59
University (Iowa City) support	61,381.75
University (Iowa City) Board of Regents, per diem and expenses.....	3,729.22
Total.....	83,708,424.72

STATEMENT III—CONTINUED.

DATE OF ISSUE.	Month.	Day.	Year.	Advertiser—Continued	Amount.
1892	July	29	1892	6105 J. A. Campbell	20.00
1892	July	29	1892	6106 Waterloo Tribune	25.00
1892	August	2	1892	6218 Cryslar Bros	20.00
1892	August	2	1892	6219 J. E. Jerome	20.00
1892	August	2	1892	6220 A. M. Ainsworth	20.00
1892	August	3	1892	6229 Geo. Sanborn	20.00
1892	August	4	1892	6240 H. A. Burrell	20.00
1892	August	6	1892	6254 J. L. Berkelmer	20.00
1892	August	15	1892	6313 L. E. Smith	20.00
1892	August	16	1892	6316 The Tribune Company	20.00
1892	August	22	1892	6345 Sammon & Gillup	20.00
1892	August	29	1892	6363 B. F. Wright	20.00
1892	September	2	1892	6311 Meyers & Meyers	20.00
1892	September	2	1892	6317 Emmetsburg Democrat	20.00
1892	September	9	1892	6356 J. H. Hungerford	20.00
1892	September	9	1892	6358 T. T. Williams	20.00
1892	September	12	1892	6363 Lou F. Chapin	20.00
1892	September	12	1892	6364 Fred W. Stillwell	20.00
1892	September	13	1892	6385 C. H. Monger	20.00
1892	September	22	1892	6673 Snyder & Hurd	25.00
1892	September	27	1892	6800 L. P. Bardwell	10.00
1892	September	2	1892	7203 S. W. Rathbun	10.00
1892	November	18	1892	7308 W. H. Gallup	15.00
1892	November	21	1892	7409 F. R. Conway	15.00
1892	November	12	1892	7736 M. E. Gardner	10.00
1892	December	12	1892	7780 Ed. E. Davis	10.00
				Total	6,217.85
1891	July	11	1891	10942 Blahard Bros	56.75
1891	August	7	1891	204 Patterson, Vance & Co	1.00
1891	August	7	1891	205 Otto Nelson	247.00
1891	August	7	1891	500 Blahard Bros	33.50
1891	August	7	1891	277 Watters-Talbot Printing Company	19.25
1891	August	19	1891	352 H. F. Carper	26.00
1891	August	19	1891	353 Lafa Young	1.25
1891	August	31	1891	454 Lafa Young	10.50
				Blank Books, Blanks, Binding, Printing, Etc.— Printing, etc., for: Attorney-General, Secretary of State and Treasurer for State officers, Supreme Court and Superintendent for pardons for Governor. Embossing letter heads for State officers. Printing slips Printing for Secretary of State and Superintendent of Public Instruction	

STATEMENT III—CONTINUED.

DATE OF ISSUE.			Number of warrants.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
July	30	1892	6192	J. D. Rowan	BLANK BOOKS, ETC.— <i>Continued.</i>	2.25
July	30	1892	6195	Huffman & Miller	Printing receipts for Secretary of State	14.00
August	19	1892	6324	Bishard Bros.	Printing for Labor Commissioner	
					Printing for Auditor of State--Printing and ruling for Governor and Secretary of State	16.25
August	19	1892	6326	Republican Printing Company	Binding for Railroad Commission	7.00
August	19	1892	6330	Olsen-Welch Printing Company	Printing for Mine Inspectors	12.50
August	19	1892	6332	Mills Publishing Company	Printing county maps for Superintendent of Public Instruction	4.00
August	19	1892	6334	Olsen-Welch Printing Company	Printing examination questions for Superintendent of Public Instruction	8.00
August	19	1892	6337	Otto Nelson	Blank books for Secretary of State	46.00
September	15	1892	6608	Bishard Bros.	Printing blanks for return ballots for Secretary of State and letter-heads for Governor	10.25
September	15	1892	6610	Otto Nelson	Printing letter-heads for Mine Inspectors	55.60
September	29	1892	6690	Midland Mechanic Printing Company	Printing for Secretary of State and Revenue Commission	36.00
September	29	1892	6691	J. D. Rowan	Printing blanks for Auditor of State	6.00
November	14	1892	7311	J. D. Rowan	Printing instructions to voters for Secretary of State	15.00
November	16	1892	7363	Watters-Talbott Printing Company	Binding for Supreme Court	27.00
November	16	1892	7384	Watters-Talbott Printing Company	Printing for Adjutant-General	56.00
November	16	1892	7368	Olsen-Welch Printing Company	Printing blanks for Mine Inspectors and Superintendent of Public Instruction	10.50
November	16	1892	7369	Republican Printing Company	Blank book for Treasurer of State	18.50
November	16	1892	7374	Bishard Bros.	Printing for Auditor of State and Treasurer of State	40.25
November	17	1892	7381	Redhead, Norton, Lathrop & Company	Blank book for Adjutant-General	4.20
December	5	1892	7659	Langan Bros.	Blank books for Secretary of State	8.64
December	21	1892	7831	G. H. Ragsdale	Printing for State officers	391.99
December	23	1892	7870	Langan Bros.	Blank books for Auditor of State	1.20
December	23	1892	7871	Olsen-Welch Printing Company	Blank examination questions for Superintendent of Public Instruction	8.00
December	23	1892	7874	Olsen-Welch Printing Company	Printing for Pharmacy Commission and Superintendent of Public Instruction	35.50
December	23	1892	7879	Watters-Talbott Printing Company	Binding abstracts for library	27.00
December	23	1892	7880	Bishard Bros.	Printing for Auditor of State and Governor	5.75
January	3	1893	8112	Olsen-Welch Printing Company	Printing programs for Woman's Round-Table and blank for Educational Council for Superintendent of Public Instruction	31.75
January	18	1893	8266	Olsen-Welch Printing Company	Printing for Mine Inspectors	3.00
January	18	1893	8268	Bishard Bros.	Printing for State officers	41.50
January	18	1893	8273	Republican Printing Company	Blank book for Auditor and Secretary of State	112.50
January	31	1893	8407	Star Engraving Company	Engraving for Secretary of State	18.80
February	16	1893	8564	Olsen-Welch Printing Company	Printing circulars for Superintendent of Public Instruction	4.75

February.....	1891	2506	Ayres & McClelland.....	Printing Supreme Court Dockets.....	18.00
February.....	1891	2507	Rowan Bros.....	Printing for Pharmacy Commission and Secretary of State.....	18.25
March.....	1891	2508	Richard Bros.....	Printing for State officers.....	37.10
March.....	1891	2509	Olsen-Welch Printing Company.....	Printing for Superintendent of Public Instruction.....	40.00
March.....	1891	2510	Dubuque Herald.....	Blank books for Governor.....	13.00
March.....	1891	2511	Rowan Bros.....	Printing for State officers and Labor Commissioner.....	48.50
March.....	1891	2512	Iowa Printing Company.....	Printing and paper furnished for State officers.....	212.20
March.....	1891	2513	P. C. Kenyon.....	Printing for Geological Board.....	8.00
March.....	1891	2514	Richard Bros.....	Printing for State officers.....	16.75
March.....	1891	2515	Star Engraving Company.....	Engraving for Superintendent of Public Instruction and Secretary of State.....	12.75
March.....	1891	2516	Otto Nelson.....	Binding Weather Reports.....	25.00
April.....	1891	2517	Richard Bros.....	Printing.....	25.45
April.....	1891	2518	Rowan Bros.....	Printing.....	46.50
April.....	1891	2519	Olsen-Welch Printing Company.....	Printing.....	6.00
May.....	1891	2520	Rowan Bros.....	Printing.....	26.50
May.....	1891	2521	Otto Nelson.....	Binding.....	205.84
May.....	1891	2522	Olsen-Welch Printing Company.....	Printing.....	23.00
May.....	1891	2523	Watters-Talbot Printing Company.....	Printing.....	12.25
May.....	1891	2524	P. C. Kenyon.....	Printing for Geological Survey.....	12.00
May.....	1891	2525	Rowan Bros.....	Printing for State officers.....	64.50
May.....	1891	2526	Otto Nelson.....	Printing for State officers.....	499.96
May.....	1891	2527	Richard Bros.....	Printing for State officers.....	12.00
May.....	1891	2528	F. Q. Stewart.....	Printing for Mine Inspectors.....	5.00
May.....	1891	2529		printing, etc.....	4,501.20
July.....	1891	19712	Frank Landers.....	Clerk Executive Council.....	100.00
July.....	1891	158	Frank Landers.....	Clerk Executive Council for June, 1891.....	100.00
August.....	1891	410	Frank Landers.....	Clerk Executive Council for July, 1891.....	100.00
September.....	1891	820	Frank Landers.....	Clerk Executive Council for August, 1891.....	100.00
October.....	1891	1291	Frank Landers.....	Clerk Executive Council for.....	100.00
November.....	1891	1814	Frank Landers.....	Clerk Executive Council for.....	100.00
December.....	1891	2108	Frank Landers.....	Clerk Executive Council for.....	100.00
January.....	1892	2770	Frank Landers.....	Clerk Executive Council for.....	100.00
February.....	1892	3492	Frank Landers.....	Clerk Executive Council for February, 1892.....	100.00
March.....	1892	4320	Frank Landers.....	Clerk Executive Council for March, 1892.....	100.00
April.....	1892	4790	Frank Landers.....	Clerk Executive Council for April, 1892.....	100.00
May.....	1892	5078	Frank Landers.....	Clerk Executive Council for May, 1892.....	100.00
June.....	1892	5506	Frank Landers.....	Clerk Executive Council for June, 1892.....	100.00
July.....	1892	6182	Frank Landers.....	Clerk Executive Council for July, 1892.....	100.00
August.....	1892	6435	Frank Landers.....	Clerk Executive Council for August, 1892.....	100.00
September.....	1892	6687	Frank Landers.....	Clerk Executive Council for.....	100.00
October.....	1892	7094	Frank Landers.....	Clerk Executive Council for.....	100.00
November.....	1892	7456	Frank Landers.....	Clerk Executive Council for.....	100.00
December.....	1892	7861	Frank Landers.....	Clerk Executive Council for.....	100.00
January.....	1893	8410	Frank Landers.....	Clerk Executive Council for.....	100.00
February.....	1893	8738	Frank Landers.....	Clerk Executive Council for.....	100.00
March.....	1893	9187	Frank Landers.....	Clerk Executive Council for.....	100.00
Total blank books, blanks, binding.					

STATÉMENT III—CONTINUED.

DATE OF ISSUE.			Number of Warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
April.....	29	1893	9543	Frank Landers.....	CLERK EXECUTIVE COUNCIL—Continued.	\$ 100.00
May.....	26	1893	9561	Frank Landers.....	Clerk Executive Council for April, 1893	100.00
June.....	30	1893	10317	Frank Landers.....	Clerk Executive Council for May, 1893.	100.00
				Total Executive Council Clerks.....	Clerk Executive Council for June, 1893.	100.00
February	4	1892	2900	H. J. Bennett.....	CLERKS IN STATE OFFICES—	\$ 2,500.00
February	4	1892	2961	J. P. Wallace.....	Clerk for Secretary of State for January, 1892	\$ 100 00
February	4	1892	2962	Mrs. W. M. McFarland.....	Clerk for Secretary of State for January, 1892	55 00
February	4	1892	2963	C. A. Ryden.....	Clerk for Secretary of State for January, 1892	75 00
February	4	1892	2964	J. E. Deacon.....	Clerk for Secretary of State for January, 1892	54.00
February	4	1892	2965	G. W. Cochran.....	Clerk for Secretary of State for January, 1892	54.00
February	29	1892	3484	C. S. Reed.....	Clerk for Secretary of State for January, 1892	36.00
February	29	1892	3485	Nellie V. Leachman.....	Clerk for Auditor of State for February, 1892	39.00
February	29	1892	3486	H. J. Bennett.....	Clerk for Auditor of State for February, 1892	8.90
February	29	1892	3487	J. P. Wallace.....	Clerk for Secretary of State for February, 1892	100.00
February	29	1892	3488	A. S. Carper.....	Clerk for Secretary of State for February, 1892	55 00
February	29	1892	3489	Mrs. W. M. McFarland.....	Clerk for Secretary of State for February, 1892	90 00
February	29	1892	3490	G. W. Cochran.....	Clerk for Secretary of State for February, 1892	75 00
February	29	1892	3492	C. A. Ryden.....	Clerk for Secretary of State for February, 1892	40 00
February	29	1892	3493	J. E. Deacon.....	Clerk for Secretary of State for February, 1892	75.00
February	29	1892	3494	C. S. Reed.....	Clerk for Secretary of State for February, 1892	75.00
March	10	1892	3756	Lillie Marris.....	Clerk for Auditor of State for March, 1892.	18.00
March	10	1892	3757	Mrs. A. B. Billington.....	Clerk for Auditor of State for March, 1892	10.00
March	30	1892	4324	W. T. Wilkinson.....	Clerk for Superintendent of Public Instruction for March, 1892.....	90.00
March	30	1892	4326	B. F. Rehkopf.....	Clerk for Auditor of State for March, 1892	125.00
March	30	1892	4327	Stewart Goodrell.....	Clerk for Auditor of State for March, 1892	125.00
March	30	1892	4328	Nellie V. Leachman.....	Clerk for Auditor of State for March, 1892	120.00
March	30	1892	4329	C. S. Reed.....	Clerk for Auditor of State for March, 1892	75.00
March	30	1892	4330	A. S. Carper.....	Clerk for Auditor of State for March, 1892	30.00
March	31	1892	4332	H. J. Bennett.....	Clerk for Secretary of State for March, 1892	30.00
March	31	1892	4333	J. P. Wallace.....	Clerk for Secretary of State for March, 1892	100.00
March	31	1892	4334	Mrs. O. S. Byrkit.....	Clerk for Secretary of State for March, 1892	55.00
March	31	1892	4335	C. A. Ryden.....	Clerk for Secretary of State for March, 1892	50.00
March	31	1892	4336	James Deacon.....	Clerk for Secretary of State for March, 1892	78.00
March	31	1892	4337	G. W. Cochran.....	Clerk for Secretary of State for March, 1892	78.00
March	31	1892	4338	Mrs. F. C. McFarland.....	Clerk for Secretary of State for March, 1892	52.00
March	31	1892	4386	Total clerks in State offices.....	Clerk for Secretary of State for March, 1892	50.00
						\$ 2,047.90

August	7	1801	271	White Line Transfer Company	Drayage on paper for supply department	20 45
September	8	1801	1903	White Line Transfer Company	Drayage on paper for supply department	40
October	9	1801	4899	White Line Transfer Company	Drayage on paper for supply department	4 15
November	10	1801	6333	White Line Transfer Company	Drayage on paper for supply department	6 00
December	11	1801	6618	Des Moines Transfer Company	Drayage on paper for supply department	31 06
January	12	1801	6692	Des Moines Transfer Company	Drayage and freight on	39 70
February	13	1801	7361	White Line Transfer Company	Drayage and freight on	50
March	14	1801	7652	White Line Transfer Company	Drayage and freight on	55
April	15	1801	7659	White Line Transfer Company	Drayage and freight on	55
May	16	1801	7698	Des Moines Transfer Company	Freight to Eldora for Su	12 00
June	17	1801	8946	White Line Transfer Company	Drayage and freight for	6 00
July	18	1801	8974	Des Moines Transfer Company	Drayage and freight for	17 75
August	19	1801	8974	White Line Transfer Company	Drayage and freight for	31 25
September	20	1801	9197	White Line Transfer Company	Drayage and freight for	35 18
October	21	1801	9435	White Line Transfer Company	Drayage and freight for Secretary of State	50
November	22	1801	9904	White Line Transfer Company	Drayage and freight for Columbian Commission	244 11
December	23	1801				
January	24	1892		Total drayage and freight		
February	25	1892		Company	Expressage	2 06
March	26	1892		Company	Expressage	3 24
April	27	1892		Company	Expressage	5 92
May	28	1892		Company	Expressage	10 21
June	29	1892		Company	Expressage	22 50
July	30	1892		Company	Expressage	27 27
August	31	1892		Company	Expressage	30 20
September	32	1892		Company	Expressage	53 83
October	33	1892		Company	Expressage	76 50
November	34	1892		Company	Expressage	5 70
December	35	1892		Company	Expressage	12 18
January	36	1893		Company	Expressage	122 98
February	37	1893		Company	Expressage	7 53
March	38	1893		Company	Expressage	94 72
April	39	1893		Company	Expressage	2 10
May	40	1893		Company	Expressage	475 94
June	41	1893		Express Company	Expressage	5 05
July	42	1891		Express Company	Expressage	79 81
August	43	1891		Express Company	Expressage	22 53
September	44	1891		Express Company	Expressage	4 47
October	45	1891		Express Company	Expressage	23 11
November	46	1891		Express Company	Expressage	10 91
December	47	1891		Express Company	Expressage	2 53
January	48	1892		Express Company	Expressage	9 49
February	49	1892		Express Company	Expressage	16 14
March	50	1892		Express Company	Expressage	21 53
April	51	1892		Express Company	Expressage	45 06
May	52	1892		Express Company	Expressage	40 06
June	53	1892		Express Company	Expressage	40 06

August	19	1891	Anton Rank.....	Printing argument and brief in case of State of Iowa vs. Chicago, Rock Island & Pacific Railroad Company, for Attorney-General.	120.00
August	19	1891	A. J. Herabiro.....	Printing abstract in case of State of Iowa vs. Smith, for Attorney-General.	16.00
September	10	1891	D. J. Haite.....	Clerk fees in case of State of Iowa vs. Des Moines & Fort Dodge Railroad Company.....	264 30
November.....	7	1891	B. Murphy	Printing brief in case of State of Iowa vs. Guagy, for Attorney-General.	23 00
November.....	7	1891	Farwell & Chandler.....	Printing brief in case of State of Iowa vs. Duncan Corillas, for Attorney-General.	6.00
November.....	7	1891	Nonpareil Publishing Company ..	State of Iowa vs. Chicago, Minneapolis & Company, for Attorney-General.	23.00
December.....	2	1891	A. J. Herabiro.....	State of Iowa vs. Smith, for Attorney-General.	9.00
January.....	19	1892	Marengo Democrat.....	Printing abstracts in case of State of Iowa vs. Wallick, for Attorney-General.	13.00
January.....	18	1892	Nonpareil Printing Company.	Printing abstract in case of Nebraska vs. State of Iowa for Attorney-General.	26.00
February.....	6	1892	P. C. Kenyon		45.00
May.....	2	1892	Chariton Democrat.....		24.00
May.....	26	1892	Griffith & Fairfield,		15.00
May.....	26	1892	Nonpareil Printing Company.....		16.00
May	26	1892	Omaha Bee.....		11.00
June.....	2	1892	Express Printing Company...		6.00
July	30	1892	Jas. H. McKenney		1,015.61
November...	16	1892	Marengo Democrat.....		9.00
November...	16	1892	Clerk of United States Court .		11 50
November ...	16	1892	Lyman H. Henry.....		3.00
November.....	16	1892	Nonpareil Printing Company.....		6.00
January	4	1893	Nonpareil Printing Company.....		115.00
February . .	15	1893	Anamosa Eureka.....	Printing in case of State of Iowa vs. Farrington, for Attorney-General.	11 00
March.....	31	1893	Des Moines & Kansas City Railway Co...	Printing in case of State of Iowa vs. Des Moines & Kansas City Railway Company, for Attorney-General.	40 00
April	20	1893	The Times, Fort Dodge	Printing in case of State of Iowa vs. Minneapolis & St. Louis Railroad Company	6.00

STATEMENT III—CONTINUED.

DATE OF ISSUE.			TO WHOM ISSUED.	Number of Warrant.	ON WHAT ACCOUNT.		Amount.
Month.	Day.	Year.					
May...	22	1893	9819 R. E. O'Hanly.....	9819	Litigation—Continued. Type-writing opinions in cases of State of Iowa vs. Chicago, Milwaukee & St. Paul Railroad Company.....	\$	5.00
May.....	24	1893	9857 William Musson.....	9857	Costs in case of State of Iowa vs. Des Moines & Kansas City Railway Company.....		696.55
May.....	24	1893	9858 Clerk District Court Pottawattamie Co.	9858	Costs in cases of State vs. Chicago, Milwaukee & St. Paul Railway and Chicago, Burlington & Quincy Railway Company.....		77.81
			Total for litigation.....			\$	3,070.07
July.....	1	1891	19715 F. M. Carrell.....	19715	MESSENGERS TO STATE OFFICERS— Services as messenger for Governor for June, 1891.....	\$	75.00
July.....	31	1891	159 F. M. Carrell.....	159	Services as messenger for Governor for July, 1891.....		75.00
August.....	29	1891	409 F. M. Carrell.....	409	Services as messenger for Governor for August, 1891.....		75.00
September...	29	1891	821 F. M. Carrell.....	821	Services as messenger for Governor for September, 1891.....		75.00
October.....	30	1891	1292 F. M. Carrell.....	1292	Services as messenger for Governor for October, 1891.....		75.00
November.....	30	1891	1813 F. M. Carrell.....	1813	Services as messenger for Governor for November, 1891.....		75.00
December.....	24	1891	2109 F. M. Carrell.....	2109	Services as messenger for Governor for December, 1891.....		75.00
January.....	30	1892	2771 F. M. Carrell.....	2771	Services as messenger for Governor for January, 1892.....		75.00
February...	29	1892	3495 F. M. Carrell.....	3495	Services as messenger for Governor for February, 1892.....		75.00
March.....	31	1892	4331 F. M. Carrell.....	4331	Services as messenger for Governor for March, 1892.....		75.00
May.....	2	1892	4891 F. M. Carrell.....	4891	Services as messenger for Governor for April, 1892.....		75.00
May.....	27	1892	5078 F. M. Carrell.....	5078	Services as messenger for Governor for May, 1892.....		75.00
June.....	29	1892	5450 F. M. Carrell.....	5450	Services as messenger for Governor for June, 1892.....		75.00
July.....	30	1892	6183 F. M. Carrell.....	6183	Services as messenger for Governor for July, 1892.....		75.00
August.....	30	1892	6434 F. M. Carrell.....	6434	Services as messenger for Governor for August, 1892.....		75.00
September...	29	1892	6688 F. M. Carrell.....	6688	Services as messenger for Governor for September, 1892.....		75.00
November...	29	1892	7456 F. M. Carrell.....	7456	Services as messenger for Governor for November, 1892.....		75.00
December...	23	1892	7862 F. M. Carrell.....	7862	Services as messenger for Governor for December, 1892.....		75.00
January.....	31	1893	8413 F. M. Carrell.....	8413	Services as messenger for Governor for January, 1893.....		75.00
February.....	27	1893	8739 F. M. Carrell.....	8739	Services as messenger for Governor for February, 1893.....		75.00
March.....	31	1893	9145 F. M. Carrell.....	9145	Services as messenger for Governor for March, 1893.....		75.00
April.....	29	1893	9532 F. M. Carrell.....	9532	Services as messenger for Governor for April, 1893.....		75.00
May.....	26	1893	9862 F. M. Carrell.....	9862	Services as messenger for Governor for May, 1893.....		75.00
June.....	30	1893	10298 F. M. Carrell.....	10298	Services as messenger for Governor for June, 1893.....		75.00
			Total for messengers.....			\$	1,800.00
July.....	1	1891	19711 Isaac Brandt, postmaster.....	19711	STAMPS AND STAMPED ENVELOPES— Stamps, envelopes and postal cards.....	\$	342.50
July.....	11	1891	19853 Isaac Brandt, postmaster.....	19853	Stamps.....		100.00

STATEMENT No. III.—CONTINUED.

DATE OF ISSUANCE			TO WHOM ISSUED.	NUMBER OF WARRANTS.	ON WHAT ACCOUNT		AMOUNT.
Month.	Day.	Year.					
June	30	1893	Isaac Brandt, postmaster.	10290	Postage—Continued.		\$ 301.00
June	30	1893	Isaac Brandt, postmaster.	10291	Envelopes for Auditor's office.		50.00
June	30	1893	Isaac Brandt, postmaster.	10292	Postal cards		1.08
			Total for stamps and stamped envelopes.		Postage due.		9,867.05
July	11	1891	S. H. Vowell & Co.	19339	STATIONERY AND SUPPLIES—		4.50
July	11	1891	J. H. McCord	19340	Oil for typewriters.		1.50
July	11	1891	Hurlbut, Ward & Co.	19341	Carpet sweeper.		10.42
July	11	1891	L. L. Plank	19342			10.00
July	11	1891	Redhead, Norton, Lathrop & Co.	19343			10.22
July	11	1891	Redhead, Norton, Lathrop & Co.	19344			2.06
July	11	1891	Langau Bros.	19345			7.76
July	11	1891	Carter & Hussey	19346			12.50
August	7	1891	James W. Queen	19347			15.08
August	7	1891	Holton Bros.	19348			1.00
August	7	1891	Redhead, Norton, Lathrop & Co.	19349			3.90
August	7	1891	L. L. Plank	19350			23.25
August	7	1891	H. A. Eaton	19351			18.25
August	19	1891	C. E. Blaser & Bro.	19352			3.15
August	19	1891	L. L. Plank	19353			.72
September	20	1891	S. D. Childs	19354			6.05
September	20	1891	Hurlbut, Ward & Co.	19355			21.73
September	20	1891	C. H. Ward	19356			4.94
September	20	1891	A. C. Mount	19357			4.50
September	20	1891	Abbott Machine Co.	19358			30.00
November	7	1891	Bolton Bros.	19359			4.00
November	7	1891	D. M. Rubber Stamp and Seal Works.	19360			2.50
November	7	1891	Holland & New	19361			7.80
November	7	1891	S. D. Childs	19362			3.81
November	7	1891	A. Anderson	19363			1.70
November	7	1891	Hurlbut, Ward & Co.	19364			3.78
November	7	1891	C. L. Dahlberg	19365			25.25
November	7	1891	Redhead, Norton, Lathrop & Co.	19366			40.00
December	2	1891	Roller & Clapper	19367			43.55
December	10	1891	S. D. Childs	19368			1.25
December	24	1891	C. L. Dahlberg	19369			55.55
December	24	1891	Schmucker & Loper	19370			1.85
December	24	1891	Redhead, Norton, Lathrop & Co.	19371			3.50

January	1893	3238 J. P. Hushnell	Directories for State officers	60.00
January	1894	3402 Holton Bros	Rollers for supply department	4.00
January	1896	3463 K. M. H Supply Co	Typewriter cases for supply department	1.76
January	1898	3464 Redhead, Norton, Lathrop & Co.	Baskets for supply department	2.76
January	1899	2465 A. Anderson		17.06
January	1898	2467 A. C. Muunt		9.00
January	1898	2666 Huribut, Ward & Co		17.00
January	1898	2669 A. Anderson		9.96
January	1898	2671 Redhead, Norton, Lathrop & Co.		16.50
February	1898	3017 J. W. Butler Paper Co		61.55
February	1898	3019 S. D. Childs		4.07
February	1898	3022 J. D. Seeberger		48.06
February	1898			1.30
February	1898			23.66
February	1898			11.70
February	1898			20.21
March	1898			117.00
March	1898			1.50
March	1898			15.09
March	1898			9.50
March	1898			186.01
March	1898			148.00
March	1898			1.00
March	1898			2.25
March	1898			31.80
March	1898			10.01
March	1898			4.80
March	1898			22.78
March	1898			26.08
March	1898			65.65
April	1898			49.90
April	1898	4519 Roller & Clapper		14.64
May	1898	4694 Redhead, Norton, Lathrop & Co.		122.50
May	1898			186.75
May	1898		ent.	2.00
May	1898			25.40
May	1898			1.00
May	1898			61.06
June	1898			4.40
June	1898			3.20
June	1898			1.00
July	1898			10.01
July	1898			113.00
July	1898			72
July	1898			29.70
July	1898			96.53
July	1898		office	1.00
August	1898			14.40
August	1898			22

STATEMENT III—CONTINUED.

DATE OF ISSUE.			Number of Warrants.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.				
March ...	24	1892	3927	Western Union Telegraph Company.....	TELEGRAPH MESSAGES—Continued. Messages to and from State officers.....	\$ 6.76
April.	11	1892	4517	Western Union Telegraph Company.....	Messages to and from State officers.....	6.10
May.....	26	1892	5048	Western Union Telegraph Company.....	Messages to and from State officers.....	4.60
June.....	3	1892	5418	Western Union Telegraph Company.....	Messages to and from State officers.....	4.80
June.....	14	1892	5724	Western Union Telegraph Company.....	Messages to and from State officers.....	3.75
August.....	19	1892	6340	Western Union Telegraph Company.....	Messages to and from State officers.....	5.25
September....	15	1892	6613	Western Union Telegraph Company.....	Messages to and from State officers.....	7.90
November....	17	1892	7376	Western Union Telegraph Company.....	Messages to and from State officers.....	26.55
December....	23	1892	7876	Western Union Telegraph Company.....	Messages to and from State officers.....	13.77
January.....	4	1893	8128	Western Union Telegraph Company.....	Messages to and from State officers.....	8.45
February.....	15	1893	8595	Western Union Telegraph Company.....	Messages to and from State officers.....	3.85
March.....	20	1893	8983	Western Union Telegraph Company.....	Messages to and from State officers.....	4.15
April.....	18	1893	9386	Western Union Telegraph Company.....	Messages to and from State officers.....	6.25
May.....	22	1893	9810	Western Union Telegraph Company.....	Messages to and from State officers.....	8.25
			Total for the Western Union Telegraph Company.....			\$ 177.88
July.....	11	1891	19852	Central Union Telephone Company.....	TELEPHONE TOLLS— Telephone message.....	\$.30
August.	7	1891	272	Central Union Telephone Company.....	Telephone messages.....	.70
September...	10	1891	679	Central Union Telephone Company.....	Telephone message.....	.30
November....	7	1891	1534	Central Union Telephone Company.....	Telephone messages.....	2.95
January.....	18	1892	2478	Central Union Telephone Company.....	Telephone message.....	.30
May.....	2	1892	4902	Central Union Telephone Company.....	Telephone message.....	.30
May.....	26	1892	5041	Central Union Telephone Company.....	Telephone messages.....	.40
July.....	30	1892	6185	Central Union Telephone Company.....	Telephone message.....	.30
November....	16	1892	7362	Central Union Telephone Company.....	Telephone messages.....	.90
January.....	18	1893	8262	Central Union Telephone Company.....	Telephone message.....	.40
February....	15	1893	8585	Central Union Telephone Company.....	Telephone message.....	.40
March.....	1	1893	8840	Central Union Telephone Company.....	Telephone message.....	.40
March.....	31	1893	9202	Central Union Telephone Company.....	Telephone messages.....	1.50
May.....	22	1893	9811	Central Union Telephone Company.....	Telephone messages.....	.40
			Total for the Central Union Telephone Company.....			\$ 9.55
July.....	1	1891	19713	F. M. Griffith.....	MISCELLANEOUS— Chandeller, etc.....	\$ 3.12
July.....	1	1891	19714	D. W. Johnson.....	Washing towels.....	7.58
July.....	11	1891	19855	J. R. Sovereign.....	Witness fees.....	5.00
July.....	11	1891	19856	John Snedden.....	Constable fees.....	3.05
August.....	7	1891	250	W. T. Wilkinson.....	Examining Insurance Company	18.50

STATEMENT III—CONTINUED.

DATE OF ISSUE.		Month.	Year.	Number of warrant.		Amount.
July.....	14	July.....	1892	5631	D. W. Johnson.....	8.27
July ..		July ..	1892	5635	Eagle Iron Works ..	1.25
July ..		July ..	1892	5676	A. S. Aloe & Company.	76.50
July ..		July ..	1892	5728	Thompson-Houston Electric Light and Power Company	
July.....	30	July.....	1892	6131	Wm. L. Carpenter	12.00
August.....	19	August.....	1892	6323	D. W. Johnson	207.76
August.....	19	August.....	1892	6327	J. D. Seebarger	9.36
August.....	19	August.....	1892	6328	A. S. Aloe & Company	2.50
August.....	19	August.....	1892	6329	A. C. Reibel	13.56
August.....	19	August.....	1892	6336	W. A. Steele	1.50
August.....	27	August.....	1892	6351	W. L. Carpenter	2.00
August.....	30	August.....	1892	6353	Capital City Planing Mill Company.....	224.25
August.....	30	August.....	1892	6433	W. L. Carpenter.....	68.60
September ..	15	September ..	1892	6612	D. W. Johnson.....	75.74
September ..	15	September ..	1892	6614	Des Moines Water Works Company	7.26
September ..	15	September ..	1892	6615	John Hurnsde.....	3.67
September ..	15	September ..	1892	6616	Munger's Laundry	6.26
September ..	15	September ..	1892	6621	R. Nelson.....	6.00
September ..	15	September ..	1892	6631	F. E. Wilson	4.25
September ..	15	September ..	1892	6625	Hurlbut Ward & Company.....	206.70
September ..	15	September ..	1892	6626	Des Moines Fuel and Lime Co	6.00
September ..	15	September ..	1892	6617	J. D. Seebarger	167.92
September ..	15	September ..	1892	6630	L. Harbach.....	168.26
September ..	15	September ..	1892	6639	Des Moines Typewriter Company.....	277.26
September ..	29	September ..	1892	6693	Frank H. Belton	3.10
September ..	29	September ..	1892	6694	B. G. Dyer	14.00
September ..	29	September ..	1892	7375	D. W. Johnson	140.00
November.....	16	November.....	1892	7376	D. W. Johnson	20.51
November.....	17	November.....	1892	7378	A. S. Aloe & Company.....	6.12
November.....	17	November.....	1892	7380	Electric Light and Power Company	
November.....	17	November.....	1892	7386	.....	60.00
December.....	5	December.....	1892	7635	D. W. Johnson.....	215.26
December.....	5	December.....	1892	7656	Stewart Goodrell	8.26
December.....	22	December.....	1892	7663	Albert L. West.....	12.59
December.....	23	December.....	1892	7664	F. E. Wilson	11.46
December.....	23	December.....	1892	7665	Redhead, Norton, Lathrop & Company.....	10.66
December.....	23	December.....	1892	7666	Hennett Bros	1.56
December.....	23	December.....	1892	7673	Smith-Premier Typewriter Company.....	196.00
December.....	23	December.....	1892	7678	.....	79.00

Miscellaneous—Continued.

Washing towels.....	8.27
Repairing letter press	1.25
Instruments for Mine Inspectors' office	76.50
Lights for Capitol grounds.....	12.00
Labor and material for Capitol grounds.....	207.76
Washing towels.....	9.36
Instruments for Mine Inspectors.....	2.50
Instruments for Mine Inspectors.....	13.56
Instruments for Mine Inspectors.....	1.50
Sand for Capitol grounds.....	2.00
Labor in replacing floor in boiler house.....	224.25
Packing boxes for Superintendent of Public Instruction.....	68.60
Work and material in geological rooms	75.74
Washing towels.....	7.26
Water for Arsenal	3.67
Plumbing for Arsenal	6.26
Washing towels.....	6.00
Sand for Custodian.....	4.25
Material for plumbing for Custodian.....	206.70
Supplies for Custodian	6.00
Lime and cement for Custodian	167.92
Material for Custodian.....	168.26
Lumber and work for Custodian.....	277.26
Repairing typewriter for Superintendent of Public Instruction.....	3.10
Copies of National Bureau of Labor Statistics for J. R. Sovereign.....	14.00
Typewriter supplies for clerk of Executive Council.....	140.00
Washing towels.....	20.51
Instruments for Mine Inspectors.....	6.12
Lights for Capitol grounds.....	60.00
Shades, rollers, etc., for Custodian.....	215.26
Washing towels.....	8.26
Expenses of examination of insurance companies	12.59
Speaking tube for Arsenal	11.46
Material and labor for Arsenal.....	10.66
Record book and files for Adjutant-General's office.....	1.56
Coal for Arsenal	196.00
Exchange of typewriters for Superintendent of Public Instruction	79.00

[illegible]

STATEMENT III—CONTINUED.

DATE OF ISSUE.			TO WHOM ISSUED.	ON WHAT ACCOUNT.	Amount.
Month.	Day.	Year.			
May	28	1893	9994 Smith Premier Typewriter Company.....	Miscellaneous—Continued.	4.50
May	28	1893	9997 Callaghan & Co.....	of Public Instruction	3.50
May	27	1893	9994 Joseph Jende	ie Court..	3.00
May	27	1893	9995 Frank Newland.....	at work for R. R. Commission	15.00
May	27	1893	9996 Chas. Golin	at work for R. R. Commission	21.00
May	27	1893	9997 Chas. Hudson .....	.....	12.50
June	1	1893	10048 S. H. Mallory, Chairman	Clerk Revenue Commission	2,000.00
June	1	1893	10049 W. H. Fleming	Washing towels	60.00
June	1	1893	10050 D. W. Johnson .....	.....	13.00
			Total for miscellaneous .....	.....	8,641.21
RECAPITULATION—					
			Total amount of warrants issued for advertising .....	.....	6,217.85
			Total amount of warrants issued for blank books, blanks, binding, printing, etc .....	.....	4,501.20
			Total amount of warrants issued for Clerk of Executive Council.....	.....	2,500.00
			Total amount of warrants issued for clerks in State offices .....	.....	2,047.90
			Total amount of warrants issued for .....	.....	244.11
			Total amount of warrants issued for	an)	475.94
			Total amount of warrants issued for	company.....	899.00
			Total amount of warrants issued for	s Company	696.63
			Total amount of warrants issued for janitors' salaries .....	.....	6,338.00
			Total amount of warrants issued for litigation .....	.....	3,070.07
			Total amount of warrants issued for .....	.....	1,800.00
			Total amount of warrants issued for .....	.....	9,887.05
			Total amount of warrants issued for .....	.....	6,447.77
			Total amount of warrants issued for .....	.....	9.93
			Total amount of warrants issued for .....	.....	177.88
			Total amount of warrants issued for .....	.....	9.55
			Total amount of warrants issued for	d above	8,641.21
			Grand total of warrants issued for all miscellaneous purposes .....	.....	54,061.02

STATEMENT No. IV.
CONTINGENT FUNDS.

Showing the balances unexpended June 30, 1891, the amounts appropriated by the Twenty-fourth General Assembly, the amounts expended during the fiscal period ended June 30, 1893, the amounts charged off April 1, 1892, and the balances unexpended June 30, 1893.

PROVIDENTIAL CONTINGENCIES.

Amount of appropriation unexpended June 30, 1891.....	\$	7,510.00
Amount appropriated by the Twenty-fourth General Assembly		10,000.00
Total.....	\$	17,510.00

DISBURSEMENTS.

Amount of 1890 appropriations charged off.....	\$	6,546.71
To Davis & Moser, to repair damage done to Boys' Industrial School building by fire		229.79
To Geo. W. Richardson, to repair damage done to Boys' Industrial School building by fire.		56.40
To C. H. Hollister, to repair damage done to Boys' Industrial School building by fire		183.75
To S. F. Whitney, to repair damage done to Boys' Industrial School building by fire		175.00
To L. G. Weld, to repair damage on Weights and Measures building done by fire..		24.85
To A. T. Flickenger, Treasurer, to repair damage to School for the Deaf by freshet, June 5, 1890.....		305.10
To Industrial School, Eldora, to repair damage done by fire.....		38.40
To Chas. G. Hipwell, to replace slate on Capitol roof, torn off by violent wind..		624.50
To E. Nelson, for repairs on tunnel leading to Capitol building.....		15.90
To W. L. Carpenter, custodian, for repairs on tunnel leading to Capitol.....		176 50
To A. T. Flickenger, Treasurer, to repair damage by fire to School for the Deaf building August 11, 1892.....		5,000.00
To F. M. Shriver, Treasurer, to repair damage by fire to Farmers' Cottage at Institution for Feeble-Minded Children.....		400.00
Total amount expended and charged off	\$	13,726.90
Balance unexpended June 30, 1893.....		3,783.10
Total.....	\$	17,510.00

GOVERNOR'S CONTINGENT FUND, TO PAY COUNSEL FOR THE FISCAL PERIOD ENDED JUNE 30, 1893.

Amount of appropriation unexpended June 30, 1891.....	\$	3,000.00
Amount appropriated by the Twenty-fourth General Assembly.....		3,000.00
Total	\$	6,000.00

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$	2,995.00
To amount paid Chas. A. Bishop.....		37.75
To balance unexpended June 30, 1893.....		2,967.25
Total.....	\$	6,000.00

GOVERNOR'S CONTINGENT FUND.

Amount of appropriation unexpended June 30, 1891.....	\$	5,091.16
Amount appropriated by the Twenty-fourth General Assembly.....		8,000.00
Total.....	\$	13,091.16

DISBURSEMENTS OF THE GOVERNOR'S CONTINGENT FUND.

To amount of 1890 appropriation charged off.....	\$	3,048.08
To Ainsworth, E. A.....		37.00
To Bailey, C. M.....		.50
To Boies, Horace.....		29.56
To Brown, R. V.....		6.00
To Carrell, F. M.....		621.26
To Clock, H. L.....		44.00
To Ham, C. D.....		38.07
To Ibach, P. G.....		49.20
To Johnson, Georgia.....		4.50
To Martin, W. J.....		69.64
To McClelland, F. M.....		26.50
To O'Meara, James T.....		2,596.82
To Parker, Alonzo.....		16.25
To Parker, S. H.....		26.55
To Sunderland, Clara E.....		1,061.00
To Vieser, Carrie.....		123.00
To Wolf, W. P.....		5.00
To balance unexpended June 30, 1893.....		4,687.08
Total.....	\$	13,091.16

SUPREME COURT CONTINGENT FUND.

Amount of appropriation unexpended June 30, 1891.....	\$	2,070.23
Amount appropriated by the Twenty-fourth General Assembly.....		2,500.00
Total.....	\$	4,570.23

DISBURSEMENTS OF THE SUPREME COURT CONTINGENT FUND.

To amount of the 1890 appropriation off.....	\$	1,524.50
To Adams Express Company.....		4.00
To American Express Company.....		21.55
To Ayers & McClelland.....		15.00
To Beck, J. M.....		70.98
To the Boston Book Company.....		24.00
To Brown, H. W.....		42.50
To Callaghan & Company.....		19.10
To Carney, J. L.....		25.00
To F. B. Daniels.....		25.00
To Domestic Sewing Machine Company.....		100.00
To Josiah Given.....		230.42
To Granger C. T.....		234.51
To Groom, H. W.....		182.50
To Gue, D. J.....		1.30
To Howell Emma.....		3.00

To Kinne, Hettie M.	8	164.56
To Kinne, L. G.		56.46
To Mackenzie, Chas.		25.00
To McCoy, B. F.		25.00
To Newton, A. C.		35.00
To Park, W. A.		25.00
To Pickett, Wm.		35.00
To Pray, G. B. .		3.35
To Preston, J. H.		25.00
To Remley, Milton.		25.00
To Robinson, G. S.		245.28
To Rothrock, Jas. H.		227.50
To Sears, W. G.		25.00
To Smith, Geo. H. & Company.		100.00
To Storm Lake Tribune.		32.80
To U. S. Express Company.		41.55
To Walker, A. D.		97.00
To Wilkinson, J. S.		5.00
To balance unexpended June 30, 1893.		852.60
Total	8	4,570.23

STATEMENT NO. V.

CLERK'S FUNDS.

Showing the balances unexpended June 30, 1891, the amounts appropriated by the Twenty-fourth General Assembly, the amounts expended during the fiscal period ended June 30, 1893, the amounts charged off April 1, 1892, and the balances unexpended June 30, 1893.

AUDITOR OF STATE CLERK'S FUND.

Amount of appropriation unexpended June 30, 1891.....	\$ 3,855.50
Amount appropriated by the Twenty-fourth General Assembly.....	12,000.00
	<hr/>
	\$ 15,855.50

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$ None.
To Bailey, C. M.	490.00
To Beedy, J. J.	225.00
To Fox, Lillie....	311.00
To Goodrell, Stewart.....	2,658.00
To Jordan, Kittle.....	10.00
To Leachman, Nellie V.....	1,066.10
To Maris, Lillie.....	79.40
To McCarthy, George C.....	10.00
To Reed, C. S.....	282.00
To Rehkoff, B. F.....	2,875.00
To Wilkinson, W. T.....	2,875.00
To Willis, Ella	412.50
	<hr/>
Total.....	\$ 15,855.50

ATTORNEY-GENERAL'S CLERK'S FUND AND LEGAL ASSISTANCE FUND.

Amount of appropriation unexpended June 20, 1891.....	\$ 4,602.96
Amount appropriated by the Twenty-fourth General Assembly.....	7,600.00
	<hr/>
Total.....	\$ 12,202.96

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$ 2,126.42
To Beck, J. M.....	50.00
To Cheshire, T. A. (legal help).....	1,916.59
To Dahlberg, C. L.	14.75
To Dawson, T. C. (legal help).....	2,066.56
To Kennart, Emma F....	52.00
To Shellhorn, Fred.....	2.00
To Stacy, H. L.....	640.00
To Stewart, D. E.....	888.35
To Stone, J. C.....	685.00
To Williamson, Mary. . .	75.00
To Wright, Ed. E.....	13.35
To balance unexpended June 30, 1893	3,692.94
	<hr/>
Total	\$ 12,202.96

CLERK OF THE SUPREME COURT.

Amount of appropriation unexpended June 30, 1891.....	\$	1,165.00
Amount appropriated by the Twenty-fourth General Assembly		3,000.00
Total.....	\$	4,165.00

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$	140.00
To Russey, Eva.....		850.00
To Johnson, H. C.....		42.50
To Jones, Fannie.....		100.00
To Metzler, Fanny.....		165.00
To Pray, H. H.....		1,525.00
To balance unexpended June 30, 1893.....	\$	1,342.50
Total....	\$	4,165.00

COMMISSIONER OF LABOR STATISTICS.

Amount of appropriation unexpended June 30, 1891.....	\$	77.04
Amount appropriated by the Twenty-fourth General Assembly.....		1,000.00
Total.....	\$	1,077.04

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$	None
To Saunders, W. H.....		50.00
To Sovereign, Carrie.....		766.04
To Sovereign, J. R.....		200.58
To balance unexpended June 30, 1893.....		.42
Total.....	\$	1,077.04

MINE INSPECTORS.

Amount of 1890 appropriation unexpended June 30, 1891.....	\$	774.00
Amount appropriated by the Twenty-fourth General Assembly.....		2,000.00
Total.....	\$	2,774.00

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$	None
To Bennett, M. C.....		1,015.00
To Cox, J. H.....		944.00
To balance unexpended June 30, 1893.....		815.00
Total..	\$	2,774.00

SECRETARY OF STATE.

Amount of 1890 appropriation unexpended June 30, 1891	\$	1,933.32
Amount appropriated by the Twenty-fourth General Assembly.....		10,000.00
Total.....	\$	11,933.32

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....	\$	None
To Baker, Grace.....		15.00
To Bennett, H. J.....		2,325.00
To Byrket, Mrs. L. H.....		340.00
To Carper, A. S.....		1,723.32
To Carper, Frank.....		54.00
To Deakin, J. E.....		8.00
To Lawrence, Flo.....		25.00
To Holmes, Louie.....		22.25
To Lane, Myrtle.....		12.00

To Lee, J. N	\$	80.00
To McFarland, Mrs. Florence.....		1,437.50
To Wallace, J. P.....		1,530.00
To balance unexpended June 30, 1893.....		4,361.25
Total.....	\$	11,938.22

SUPERINTENDENT OF PUBLIC INSTRUCTION.

Amount of 1890 appropriation unexpended June 30, 1891.	\$	1,504.50
Amount appropriated by the Twenty-fourth General assembly.....		4,500.00
Total....	\$	6,004.50

DISBURSEMENTS.

To amount of 1890 appropriation charged off	\$	None
To Billington, Mrs. A. B.....		955.50
To Devin, L.....		3.00
To Jones, Kate M.....		1,335.00
To Kling, Ira C.....		835.00
To Knoepfler, Mrs. J. B.....		25.00
To McCormack, James		18.00
To Sabin, E. F.....		56.17
To Sabin, E. L.....		215.00
To Von Coelln, C. W.....		333.33
To Wilson, Mrs. W. S.....		6.25
To balance unexpended June 30, 1893.....		2,222.25
Total.....	\$	6,004.50

TREASURER OF STATE.

Amount of appropriation unexpended June 30, 1891.....	\$	1,140.00
Amount appropriated by the Twenty-fourth General Assembly.....		3,600.00
Total.....	\$	4,740.00

DISBURSEMENTS.

To amount of 1890 appropriation charged off.....		None.
To Beeson, Martha A.....	\$	480.00
To Davidson, D. B		2,420.00
To balance unexpended June 30, 1893.....		1,840.00
Total.....	\$	4,740.00

STATEMENT No. VI.

MISCELLANEOUS ITEMS.

Showing warrants outstanding June 30, 1891, amount of warrants issued during the fiscal period ended June 30, 1893, amount of warrants outstanding June 30, 1893, and the amount issued to the Insane Hospitals.

WARRANTS--GENERAL REVENUE.

Amount of warrants outstanding June 30, 1891	\$ 33,952.47
Amount issued from July 1, 1891, to June 30, 1893, inclusive.....	8,768,424.72
Total.....	<u>\$3,802,377.19</u>
Deduct amount redeemed from July 1, 1891, to June 30, 1893, inclusive.....	3,781,005.91
Amount of warrants outstanding June 30, 1893.....	<u>21,281.28</u>
Total	<u>\$3,802,377.19</u>

WAR AND DEFENSE.

Amount of warrants outstanding June 30, 1891	\$ 135.43
(None issued or redeemed during the past fiscal period.)	

HOSPITAL FOR INSANE, CLARINDA (COUNTY DUES).

The Superintendent has certified to this office quarterly the amount on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ended June 30, 1893, in the aggregate amounted to	\$ 100,200.65
Under section 1390, Code of 1873, Auditor's warrants have issued to the Treasurer of the Hospital during the same period amounting to.....	<u>176,082.00</u>

*Showing a deficiency between the amount charged to the counties and the entire cost of support, of

.....	\$ 66,741.35
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HOSPITAL FOR INSANE, INDEPENDENCE (COUNTY DUES).

The Superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ended June 30, 1893, in the aggregate amounted to	\$ 238,162.11
Under section 1390, Code of 1873, Auditor's warrants have issued to the Treasurer of the Hospital during the same period, amounting to.....	<u>260,394.00</u>

Showing a deficiency of (same as above).....

.....	\$ 22,231.89
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* Warrants were issued to Clarinda Hospital for the quarter ending June 30, 1893, amounting to \$22,231.89, before the end of the biennial fiscal period, but the bills were not certified until after the close of the period, which will reduce the above deficiency.
 (1) If the net deficiency above, of \$99,914.25 (after deducting the Clarinda warrant of \$22,231.89), was for the support of patients chargeable to the State, distributed among the hospitals as follows: Clarinda \$31,403.68, Mt. Pleasant \$36,555.81, and Independence \$25,360.77, leaving a net deficiency of \$1,593.99 as provided for in section 1390 of the Code.

HOSPITAL FOR INSANE, MOUNT PLEASANT (COUNTY DUES).

The Superintendent has certified to this office quarterly the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ended June 30, 1893, in the aggregate amounted to\$ 244,124.99

Under section 1390, Code of 1873, Auditor's warrants have issued to the Treasurer of the Hospital during the same period, amounting to.. 281,386.00

Showing a deficiency of (same as above)..... \$ 37,261.01

STATEMENT No. VII.

Showing the County and District Agricultural Societies receiving State aid under section 1112 of Code of 1873, with total receipts and receipts for membership for the years 1891 and 1892.

DATE.			Number of warrant.	NAME OF SOCIETY.	Total re- ceipts.	Member- ship re- ceipts.	Amount re- ceived from State.
Month.	Day.	Year.					
COUNTY SOCIETIES—							
November..	4	1891	1374	Jefferson County.....	\$ 1,641.50	\$ 875.00	\$ 200.00
November..	4	1891	1375	Louisa County.....	1,947.25	214.00	200.00
November..	14	1891	1596	Hamilton County	1,562.00	273.00	200.00
November..	17	1891	1634	Jasper County.....	4,631.01	270.00	200.00
November..	17	1891	1635	Warren County.....	3,876.62	538.00	200.00
November..	24	1891	1671	Des Moines County.....	3,517.00	462.00	200.00
November..	24	1891	1672	Mahaska County.....	6,800.00	3,600.00	200.00
November..	24	1891	1673	Osceola County.....	356.00	121.00	121.00
November..	24	1891	1674	Franklin County	2,414.00	284.00	200.00
November..	24	1891	1675	Jackson County.....	3,212.20	238.75	200.00
November..	24	1891	1676	Linn County.....	2,356.19	800.00	200.00
November..	24	1891	1677	Dallas County.....	1,168.79	292.00	200.00
November..	24	1891	1678	Wayne County.....	2,513.36	822.00	200.00
November..	24	1891	1679	Fayette County	3,040.20	673.00	200.00
November..	27	1891	1684	Van Buren County.....	2,504.95	208.00	200.00
December..	1	1891	1829	Chickasaw County.....	1,244.25	221.00	200.00
December..	1	1891	1830	Taylor County.....	2,637.80	190.00	190.00
December..	1	1891	1832	Montgomery County.....	3,900.00	200.00	200.00
December..	1	1891	1833	Howard County.....	5,223.01	496.00	200.00
December..	1	1891	1834	Crawford County	1,241.97	237.50	200.00
December..	1	1891	1836	Winneshiek County. . .	2,124.32	268.00	200.00
December..	1	1891	1838	Lucas County.....	4,228.12	1,270.00	200.00
December..	1	1891	1841	Sac County.....	1,407.63	270.00	200.00
December..	1	1891	1843	Calhoun County.....	1,137.49	267.00	200.00
December..	1	1891	1844	Winnebago County.. .	3,074.90	320.00	200.00
December..	1	1891	1845	Lee County .. .	2,257.70	251.25	200.00
December..	1	1891	1846	Cedar County.. .	1,078.61	223.00	200.00
December..	1	1891	1847	Kossuth County.....	1,307.76	290.00	200.00
December..	3	1891	1930	Clinton County.....	3,966.95	242.00	200.00
December..	3	1891	1932	Madison County.....	1,634.90	276.00	200.00
December..	3	1891	1933	Allamakee County.....	3,132.50	314.15	200.00
December..	3	1891	1934	Clayton County.. .	1,412.27	1,091.10	200.00
December..	5	1891	1935	Decatur County.....	400.00	210.00	200.00
December..	3	1891	1936	Humboldt County.....	749.50	322.00	200.00
December..	3	1891	1937	Floyd County.....	1,800.00	350.00	200.00
December..	3	1891	1938	Keokuk County.....	1,130.21	650.00	200.00
December..	5	1891	1949	Ida County	633.76	490.76	200.00
December..	5	1891	1950	Ringgold County .. .	1,871.84	200.00	200.00
December..	5	1891	1952	Mitchell County. . .	1,595.22	202.00	200.00
December..	5	1891	1954	Audubon County.....	2,319.05	501.00	200.00
December..	9	1891	1977	Hardin County.....	4,463.70	616.00	200.00
December..	9	1891	1978	Wright County	1,090.00	350.00	200.00
December..	9	1891	1979	Marion County	1,865.20	560.00	200.00
December..	9	1891	1980	Benton County	2,317.10	435.00	200.00
December..	9	1891	1984	Davis County.....	2,552.20	492.00	200.00
December..	10	1891	2009	Grundy County.....	1,907.80	353.00	200.00
December..	11	1891	2010	Shelby County.....	2,950.00	300.00	200.00
December..	15	1891	2021	Boone County.....	774.40	225.00	200.00
December..	15	1891	2022	Buena Vista County .. .	2,188.52	1,216.02	200.00
December..	15	1891	2023	Delaware County....	2,715.00	250.00	200.00
December..	15	1891	2024	Cass County.....	6,000.00	942.00	200.00
December..	15	1891	2025	Clarke County.....	2,992.71	622.00	200.00
December..	17	1891	2046	Washington County.....	4,195.17	546.95	200.00

STATEMENT No. VII—CONTINUED.

December...	17	1891	2047	Scott County.....	\$ 21,896.41	\$ 4,000.00	\$ 200.00
December...	17	1891	2048	Harrison County.....	1,920.00	422.00	200.00
December...	17	1891	2049	Mills County.....	1,840.08	1,086.58	200.00
December...	21	1891	2076	Carroll County.....	2,478.45	450.00	200.00
December...	21	1891	2077	Cerro Gordo County...	1,389.94	195.00	195.00
December...	21	1891	2078	Palo Alto County.....	877.11	215.00	200.00
December...	21	1891	2079	Appanoose County.....	2,471.64	2,272.08	200.00
December...	24	1891	2159	Cherokee County.....	3,177.84	245.00	200.00
December...	24	1891	2160	Tama County.....	3,280.46	218.05	200.00
December...	24	1891	2164	Hancock County.....	684.75	442.75	200.00
December...	24	1891	2165	Union County.....	1,017.20	343.00	200.00
December...	28	1891	2197	Iowa County.....	1,737.27	232.00	200.00
December...	28	1891	2198	Greene County.....	3,881.57	590.25	200.00
December...	28	1891	2199	Story County.....	2,205.95	231.00	200.00
January...	6	1892	2316	Wapello County.....	9,340.00	224.00	200.00
January...	6	1892	2317	Butler County.....	2,023.65	190.00	190.00
January...	6	1892	2318	Guthrie County.....	3,030.60	701.00	200.00
January...	6	1892	2320	Johnson County.....	2,271.46	248.00	200.00
January...	11			Buchanan County.....	1,314.47	567.65	200.00
January...	11			Adams County.....	4,168.75	445.00	200.00
January...	11			Worth County.....	581.82	202.00	200.00
January...	11			Jones County.....	3,547.85	...	200.00
January...	11			Page County.....	5,331.17	215.00	200.00
February...	11			Webster County.....	2,301.61	300.00	200.00
February...	11			O'Brien County.....	1,425.00	220.00	200.00
February...	22			Muscatine County.....	3,249.36	157.00	157.00
April...	25			Muscatine County.....	3,249.36	247.00	12.00
November...	4			Poweshiek Central, Grinnell, withheld pending litigation.....	2,954.77	1,597.47	200.00
November...	4			Poweshiek Central, Grinnell, withheld pending litigation.....	4,567.45	2,353.53	200.00
November...	4			Poweshiek Central, Grinnell, withheld pending litigation.....	7,280.98	1,595.25	200.00
November...	4			Poweshiek Central, Grinnell, withheld pending litigation.....	6,027.45	2,350.79	200.00
November...	11			Poweshiek County Central, Malcom, withheld pending litigation.....	1,335.35	635.65	200.00
November...	11			Poweshiek County Central, Malcom, withheld pending litigation.....	1,749.00	1,167.00	200.00
November...	11			Poweshiek County Central, Malcom, withheld pending litigation.....	1,028.60	613.75	200.00
November...	11			Poweshiek County Central, Malcom, withheld pending litigation.....	1,344.70	820.30	200.00
December...	11			Clinton County.....	4,158.32	225.00	200.00
December...	11			Ida County.....	1,270.78	981.61	200.00
December...	11			Decatur County.....	827.00	200.00	200.00
December...	11			Ringgold County.....	1,823.50	218.00	200.00
December...	11			Winnebago County.....	2,715.00	222.00	200.00
December...	11			Wayne County.....	2,518.10	781.50	200.00
December...	11			Jasper County.....	4,236.90	157.00	157.00
December...	11			Linn County.....	1,462.30	230.00	200.00
December...	11			Allamakee County.....	2,818.10	319.50	200.00
December...	11			Franklin County.....	1,709.00	212.00	200.00
December...	11			Dallas County.....	942.35	231.00	200.00
December...	11			Buchanan County.....	1,465.24	153.50	153.50
December...	11			Louisa County.....	1,621.65	211.00	200.00
December...	11			Delaware County.....	2,715.00	500.00	200.00
December...	12	1892	7781	Floyd County.....	1,400.00	250.00	200.00
December...	12	1892	7782	Worth County.....	568.90	202.00	200.00
December...	12	1892	7783	Crawford County.....	1,239.00	235.00	200.00
December...	12	1892	7784	Benton County.....	2,444.90	40.00	40.00
December...	11			Howard County.....	4,194.25	440.00	200.00
December...	11			Story County.....	2,006.05	25.00	25.00
December...	11			Scott County.....	14,912.38	300.00	200.00
December...	11			Wright County.....	1,017.00	650.00	200.00
December...	11			Payette County.....	2,749.20	642.00	200.00
December...	11			Hamilton County.....	2,409.12	344.00	200.00
December...	11			Adair County.....	5,552.53	3,630.00	200.00
December...	11			Buena Vista County.....	2,786.91	1,907.19	200.00
December...	11			Loa County.....	2,049.85	310.40	200.00
December...	11			Cedar County at West Branch.....	1,379.08	216.00	200.00
December...	11			Cedar County at Tipton for 1892.....	3,518.65	...	200.00
December...	11			Cedar County at Tipton for 1891.....	7,807.18	420.00	200.00

STATEMENT No. VII—CONTINUED.

DATE.			NAME OF SOCIETY.	Total re- ceipts.	Member ship re- ceipts.	Amount re- ceived from State.
Month.	Day.	Year.				
COUNTY SOCIETIES—						
December..	19	1892	7798 Story County	2,006.00	520.00	175.00
December..	19	1892	7799 Appanoose County	3,053.01	2,129.75	200.00
December..	19	1892	7800 Poweshiek County Central at Grinnell	4,679.48	250.00	200.00
December..	19	1892	7801 Marion County	1,256.00	821.00	200.00
December..	19	1892	7802 Madison County	2,100.00	250.00	200.00
December..	19	1892	7803 Chickasaw County	1,251.85	249.00	200.00
December..	19	1892	7804 Butler County	1,617.70	280.50	200.00
December..	19	1892	7805 Sac County	1,603.95	278.00	200.00
December..	19	1892	7806 Audubon County	2,789.85	526.50	200.00
December..	19	1892	7810 Iowa County	1,346.22	201.00	200.00
December..	19	1892	7811 Carroll County	2,702.55	942.05	200.00
December..	19	1892	7813 Davis County	2,807.07	511.50	200.00
December..	19	1892	7815 Winnebago County	3,531.84	722.90	200.00
December..	19	1892	7816 Keokuk County	1,208.65	534.00	200.00
December..	19	1892	7818 Palo Alto County	819.16	205.00	200.00
December..	19	1892	7821 Shelby County	3,250.50	452.00	200.00
December..	19	1892	7823 Cerro Gordo County	1,569.96	219.00	200.00
December..	19	1892	7824 Des Moines County	5,887.05	460.00	200.00
December..	19	1892	7825 Cass County	4,953.17	594.00	200.00
December..	19	1892	7826 Clark County	1,458.70	200.00	200.00
December..	19	1892	7827 Union County	745.54	745.54	200.00
December..	22	1892	7852 Guthrie County	2,504.13	597.00	200.00
December..	22	1892	7853 Webster County	3,000.00	250.00	200.00
December..	22	1892	7854 Muscatine County	3,515.16	377.00	200.00
December..	22	1892	7855 Mahaska County	7,109.79	375.00	200.00
December..	22	1892	7856 Boone County	694.60	245.00	200.00
December..	22	1892	7857 Osceola County	445.05	173.00	173.00
December..	27	1892	7978 Benton County	2,464.90	560.00	160.00
December..	27	1892	7987 Taylor County	3,100.00	2,075.00	200.00
December..	27	1892	7988 Mitchell County	1,441.45	279.25	200.00
December..	27	1892	7989 Mills County	2,016.55	1,889.95	200.00
December..	27	1892	7990 Poweshiek County Central at Malcom.	1,629.55	858.60	200.00
December..	27	1892	7993 Washington County	4,115.37	301.00	200.00
December..	27	1892	7994 Jackson County	4,957.85	250.00	200.00
December..	27	1892	7995 Calhoun County	1,946.00	304.00	200.00
December..	27	1892	7996 Johnson County	2,872.97	217.00	200.00
December..	27	1892	7997 Clayton County	1,266.25	205.00	200.00
December..	28	1892	8011 Tama County	4,972.00	102.00	102.50
December..	29	1892	8082 Kosuth County	1,213.16	250.00	200.00
January..	4	1893	8155 Hancock County	893.06	380.00	200.00
January..	4	1893	8136 Montgomery County	3,662.65	267.50	200.00
January..	4	1893	8138 Cherokee County	2,589.02	220.50	200.00
January..	4	1893	8140 Adams County	3,970.21	340.00	200.00
January..	4	1893	8142 Van Buren County	2,924.45	211.00	200.00
January..	4	1893	8144 Marion County	3,279.00	510.00	200.00
January..	10	1893	8211 Jefferson County	2,454.57	230.00	200.00
January..	10	1893	8212 Lucas County	1,460.00	423.00	200.00
January..	10	1893	8213 Hardin County	5,580.17	625.00	200.00
January..	10	1893	8214 Jasper County	4,264.40	287.00	43.00
January..	17	1893	8245 O'Brien County	1,886.31	730.00	200.00
January..	17	1893	8254 Pocahontas County	1,854.85	287.40	200.00
January..	25	1893	8328 Greene County	2,982.27	299.00	200.00
January..	25	1893	8325 Humboldt County	898.74	205.00	200.00
January..	25	1893	8326 Grundy County	2,218.79	367.00	200.00
January..	25	1893	8327 Jones County	3,564.40	2,307.10	200.00
February..	3	1893	8527 Harrison County	3,208.00	690.00	200.00
May	7	1893	8901 Page County	6,556.40	224.00	200.00
Total for County Agricult'l Societies				\$	\$	\$ 33,925.00
DISTRICT AGRICULTURAL SOCIETIES—						
November..	24	1891	1670 Mechanicsville District	2,079.58	211.00	200.00
November..	24	1891	1680 Brush Creek District	1,789.25	313.45	200.00
November..	27	1891	1685 West Liberty District	3,037.97	287.50	200.00
December..	1	1891	1831 Milton District	1,762.55	500.00	200.00
December..	1	1891	1835 Dunlap District	942.45	543.85	200.00
December..	1	1891	1837 Agency District	1,181.00	247.00	200.00
December..	1	1891	1839 What Cheer District	4,824.13	1,200.00	200.00
December..	1	1891	1840 Eastern Iowa District	3,200.00	500.00	200.00
December..	1	1891	1842 Boone District	1,928.41	350.00	200.00
December..	3	1891	1931 Grand River Valley District	895.00	307.00	200.00
December..	5	1891	1951 Seymour District	2,870.00	720.00	200.00
December..	5	1891	1953 New Sharon District	2,075.00	395.00	200.00
December..	5	1891	1955 Moulton District	1,731.65	405.00	200.00

STATEMENT VII—CONTINUED.

NAME OF SOCIETY.	Total re- ceipts.	Member- ship re- ceipts.	Amount re- ceived from State.
DISTRICT AGRICULTURAL SOCIETIES--			
Strawberry Point District.....	2,690.82	248.00	200.00
Brooklyn District.....	875.00	275.00	200.00
Mt. Joy District.....	2,349.05	365.00	200.00
West Point District.....	2,107.17	207.00	200.00
Lake Prairie District.....	1,471.64	318.00	200.00
Perry District.....	2,700.00	258.00	200.00
Shenandoah District.....	3,650.00	234.00	200.00
Manning Union District.....	1,227.83	187.00	187.00
Maple Valley District.....	1,744.96	280.00	200.00
Anamosa District.....	2,800.00	215.00	200.00
Shelby District.....	1,282.06	225.00	200.00
Big Four District.....	2,754.10	670.00	200.00
Eagle Grove District.....	1,640.00	340.00	200.00
Traer District.....	1,967.35	263.00	200.00
Central Western District.....	1,123.45	270.00	200.00
Big Four District.....	5,637.07	3,355.27	200.00
Leroy District.....	2,212.08	450.00	200.00
Prairie Valley District.....	4,795.50	3,035.00	200.00
Eastern Iowa District.....	3,025.00	606.00	200.00
Mt. Joy District.....	2,079.85	306.00	200.00
Dunlap District.....	787.65	450.00	200.00
Milton District.....	2,071.50	500.00	200.00
Brooklyn District.....	952.38	450.00	200.00
Mechanicsville District.....	3,612.29	238.00	200.00
Boone District.....	2,105.15	879.65	200.00
Danbury District.....	1,730.55	429.00	200.00
Strawberry Point District.....	3,098.06	232.00	200.00
Grand River Valley District.....	1,162.20	362.00	200.00
Brush Creek District.....	888.50	210.00	200.00
Agency District.....	1,215.70	225.00	200.00
Perry District.....	2,454.30	524.00	200.00
Lenox District.....	2,217.50	300.00	200.00
Anamosa District.....	2,221.44	240.00	200.00
Union District.....	2,631.01	287.00	200.00
Shenandoah District.....	4,167.98	252.00	200.00
What Cheer District.....	4,494.38	342.00	200.00
Salem and Hillsboro District.....	1,622.00	280.00	200.00
Eagle Grove District.....	1,487.60	350.00	200.00
Columbus Junction District.....	10,498.46	4,720.00	200.00
Traer District.....	1,553.41	254.00	200.00
Eldon Big Four District for 1891.....	6,144.10	2,550.20	200.00
Eldon Big Four District for 1892.....	3,686.50	228.05	200.00
Wapsie Valley District.....	2,106.23	1,530.79	200.00
Central Western District.....	1,020.30	220.00	200.00
Seymour District.....	3,363.28	750.00	200.00
Shelby District.....	1,779.15	145.00	145.00
Manning Union District.....	1,205.05	306.00	200.00
Victor District for 1892.....	1,718.40	200.00	200.00
West Point District.....	2,367.20	232.00	200.00
Victor District for 1891.....	1,574.79	162.25	162.25
Big Four District.....	4,877.30	2,695.50	200.00
New Sharon District.....	2,291.30	260.00	200.00
Lake Prairie District.....	1,327.95	390.00	200.00
Maple Valley District.....	1,117.02	897.02	200.00
Creston District.....	11,280.59	244.50	200.00
Total for District Agricultural Societies.....			13,514.25
Grand total.....			\$ 47,439.25

STATEMENT No. VIII.

*Showing the estimated receipts for the fiscal period beginning July 1, 1893,
and ending June 30, 1895.*

From State tax, based on two mills levy in 1893, and two mills in 1894.....	\$ 2,200,000
From interest on delinquent taxes.....	25,000
From peddlers' licenses.....	1,500
From sale of laws	200
From insurance companies for taxes.....	215,000
From telegraph companies for taxes.....	30,550
From telephone companies for taxes.....	9,780
From penitentiary at Port Madison for labor of convicts.....	15,000
From Auditor of State, for fees ..	60,000
From Clerk of Supreme Court, for fees.....	4,500
From Oil Inspector, for fees.....	15,000
From Secretary of State, for fees.....	20,000
From Superintendent of Public Instruction, for fees.....	1,000
From counties, for support of Insane.....	580,000
From counties, for clothing for Blind.....	1,200
From counties, for clothing for Deaf and Dumb....	1,800
From counties, for clothing for Feeble-Minded.....	15,000
From counties, for support of Indigent Children at Orphans' Home.....	37,000
From U. S. Government, aid for Soldiers' Home.....	50,000
From miscellaneous sources ..	5,000
Total.	\$ 3,287,530

STATEMENT No. IX.

ESTIMATED EXPENDITURES.

For the fiscal period beginning July 1, 1893, and ending June 30, 1895, being such only as are contemplated by existing laws, and exclusive of any extraordinary appropriation that may be made by the General Assembly. Where the term "general law" is used opposite an estimate, it indicates that there is a standing appropriation for that purpose in the law, and no further appropriation will be necessary. The estimates are made to pay salaries and expenses up to April 1, 1894. All estimates for clerks' fund, Governor's contingent fund, and Railroad Commissioners' expense fund are made upon the recommendation of the officers named.

ACCOUNTS.		Estimated ex- penditures.	
		\$	
Commissioner of Labor Statistics, expenses.....		2,000.00	General law
Commissioner of Pharmacy, enforcement fund.....		2,000.00	
Commissioner of Pharmacy, enforcement fund.....		4,000.00	General law
Commissioner of Pharmacy, enforcement fund.....		7,000.00	
Commissioner of Pharmacy, enforcement fund.....		4,000.00	
Commissioner of Pharmacy, enforcement fund.....		2,000.00	
Commissioner of Pharmacy, enforcement fund.....		12,500.00	
Commissioner of Pharmacy, enforcement fund.....		4,400.00	
Commissioner of Pharmacy, enforcement fund.....		2,000.00	
Commissioner of Pharmacy, enforcement fund.....		2,000.00	
Commissioner of Pharmacy, enforcement fund.....		1,500.00	
Commissioner of Pharmacy, enforcement fund.....		1,200.00	
Commissioner of Pharmacy, enforcement fund.....		2,000.00	
Commissioner of Pharmacy, enforcement fund.....		47,000.00	General law
Commissioner of Pharmacy, enforcement fund.....		2,000.00	
Commissioner of Pharmacy, enforcement fund.....		6,000.00	
Commissioner of Pharmacy, enforcement fund.....		225,000.00	
Commissioner of Pharmacy, enforcement fund.....		4,000.00	General law
Commissioner of Pharmacy, enforcement fund.....		9,500.00	
Commissioner of Pharmacy, enforcement fund.....		2,400.00	
Commissioner of Pharmacy, enforcement fund.....		2,600.00	

Governor's salary and house rent.	7,200 00	General law
Governor's contingent fund	3,000 00	
Governor's contingent fund, to pay additional expenses	2,040 00	
	4,000 00	
	18,000 00	
	3,000 00	
	10,000 00	
	1,500 00	
	4,400 00	
	3,000 00	
	2,400 00	
	10,000 00	
	100 00	General law.
	4,400 00	
	3,000 00	
	4,500 00	
	500 00	General law.
	40,000 00	
	2,500 00	
	4,000 00	
	4,400 00	
	3,000 00	
	3,000 00	
	6,000 00	
	300 00	General law
	4,300 00	General law.
	4,000 00	General law.
	3,000 00	General law.
	48,000 00	General law.
	5,000 00	General law.
	18,000 00	
	3,500 00	General law.
	2,000 00	General law.
	60,000 00	General law.
	3,500 00	General law.
	760,000 00	General law.
	7,000 00	General law.
	2,000 00	General law.
	120,000 00	General law.
	1,200 00	General law.
	2,500 00	General law.
	120,000 00	General law.
	3,000 00	General law.
Treasurer of State's clerk's fund		
Veterinary Surgeon's per diem and expenses		
mileage		
culture and Horticulture		
d mileage		
expenses		
mileage		
leage		
and mileage		

STATEMENT No. IX—CONTINUED.

Teachers' Institutes	11,000.00	General law.
Twenty-fifth General Assembly, salaries, mileage, etc.	125,000.00	General law.
Iowa Weather Service	5,500.00	General law.
Miscellaneous expenditures	54,200.00	General law.
Provisional contingencies	10,000.00	
Interest on school fund loans	1,750.00	
Total	\$ 2,962,770.00	

STATEMENT No. X.

Showing the extraordinary appropriations of the Twenty-fourth General Assembly undrawn at the close of business June 30, 1893.

NAME.	AMOUNT.
Agricultural College.....	\$ 14,629.28
Blind College.....	9,014.18
Benedict Home.....	2,893.15
Blind Industrial Home.....	1,145.20
Capitol grounds.....	4,508.33
Columbian Commission.....	15,000.00
Feeble Minded Children Institution.....	2,500.00
Geological survey.....	14,368.72
Hospital, Insane, Independence.....	2,000.00
Hospital, Insane, Mt. Pleasant.....	7,255.34
Industrial School for Boys.....	16,900.00
Industrial School for Girls.....	300.00
Normal School.....	7,300.00
Orphans' Home.....	9,442.17
Penitentiary at Anamosa.....	8,012.34
Penitentiary at Ft. Madison.....	14,213.39
Soldiers' Home.....	6,250.00
Soldiers' Monument.....	7,456.50
University at Iowa City.....	27,812.85
Total.....	\$ 171,001.45

*This amount is what remains unexpended of the appropriations made by Chapter 136, Laws of the Twenty-second and Chapter 129, Laws of the Twenty-third General Assemblies, and does not include any part of the appropriation made by the Twenty-fourth General Assembly, that appropriation being entirely unused.

STATEMENT No. XI.

REAL ESTATE BELONGING TO GENERAL REVENUE.

District township of Saylorville, school order (ten per cent)	\$ 77.70
Russell and Harper, two notes of \$100 each (ten per cent).	200.00
Will Kent, note (ten per cent).....	700.00
*J. W. Roach and S. S. Wold, forty notes for 1600 acres of land in Lyon county (shown in last report)	17,628.00
†I. N. Drake, one note for 80 acres of land in O'Brien county (shown in last report)	500.00
Total.....	\$ 19,105.70

*The State received \$5,876.00 cash for this land in addition to these notes, making the total purchase price, \$23,504.00.

†The State received \$500.00 cash for this land in addition to this note, making the purchase price, \$1,000.00.

The school order and the two notes of Russell & Harper are in the hands of the Attorney-General for collection. The Kent note is on file, and is considered worthless.

STATEMENT No. XII.

ASSETS OF THE PERMANENT SCHOOL FUND.

Showing the amount of permanent school fund held by the several counties, as shown by the books in the Auditor of State's office on the 30th day of June, 1893.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair.....	\$ 33,244.69	Keokuk.....	\$ 27,959.56
Adams.....	34,640.74	Kossuth.....	79,987.72
Allamakee.....	63,044.58	Lee.....	16,758.15
Appanoose.....	35,392.05	Linn.....	22,602.10
Audubon.....	40,040.37	Louisa.....	21,789.57
Benton.....	30,000.00	Lucas.....	29,387.47
Black Hawk.....	18,235.54	Lyon.....	113,101.78
Boone.....	94,732.31	Madison.....	67,031.22
Bremer.....	52,599.69	Mahaska.....	29,396.79
Buchanan.....	9,819.16	Marion.....	54,029.01
Buena Vista.....	62,983.69	Marshall.....	32,501.07
Butler.....	26,995.49	Mills.....	46,168.85
Calhoun.....	62,235.75	Mitchell.....	17,532.49
Carroll.....	18,300.00	Monona.....	26,395.51
Cass.....	57,962.70	Monroe.....	57,912.14
Cedar.....	38,265.43	Montgomery.....	45,772.23
Cerro Gordo.....	18,095.79	Muscatine.....	22,006.68
Cherokee.....	67,383.91	O'Brien.....	110,000.00
Chickasaw.....	31,630.77	Osceola.....	96,500.75
Clarke.....	43,802.53	Page.....	77,519.41
Clay.....	62,310.52	Palo Alto.....	45,989.23
Clayton.....	47,596.94	Plymouth.....	121,506.24
Clinton.....	4,410.45	Pocahontas.....	91,365.91
Crawford.....	83,322.09	Polk.....	49,564.08
Dallas.....	46,533.74	Pottawattamie.....	84,405.69
Davis.....	27,923.91	Poweshiek.....	54,996.66
Decatur.....	91,467.15	Ringgold.....	59,367.50
Delaware.....	12,022.07	Sac.....	18,292.43
Des Moines.....	28,424.77	Scott.....	502.59
Dickinson.....	66,513.63	Shelby.....	23,319.40
Dubuque.....	7,555.00	Sioux.....	146,585.34
Emmet.....	53,053.47	Story.....	49,955.97
Fayette.....	69,509.47	Tama.....	44,567.45
Floyd.....	23,705.46	Taylor.....	54,092.61
Franklin.....	26,836.35	Union.....	43,618.46
Fremont.....	57,414.96	Van Buren.....	26,998.53
Greene.....	45,224.58	Wapello.....	56,373.13
Grundy.....	22,443.45	Warren.....	30,252.18
Guthrie.....	30,155.07	Washington.....	39,737.03
Hamilton.....	50,691.53	Wayne.....	72,873.30
Hancock.....	31,808.28	Webster.....	53,626.00
Hardin.....	39,069.90	Winnebago.....	97,154.86
Harrison.....	48,081.04	Winnebago.....	29,083.93
Henry.....	14,220.07	Woodbury.....	86,793.00
Howard.....	41,568.40	Worth.....	36,850.53
Humboldt.....	28,656.46	Wright.....	44,989.83
Ida.....	26,972.00		
Iowa.....	81,429.50		
Jackson.....	25,160.84		
Jasper.....	62,549.03		
Jefferson.....	27,993.33		
Johnson.....	31,418.40		
Jones.....	31,256.53		
		Total.....	\$ 4,652,833.24

DESCRIPTION OF REAL ESTATE.

Bid in and held by the State for the use of the school fund, on foreclosure of mortgages and judgments on Eads' Loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	Estimated value.
East half block 27, five acres.....	155.00
West half block 21, Nassau's addition to Keokuk.....	250.00
Undivided one-third—Commencing on se corner of sw qr, section 1, township 66, range 5; thence w on s line of said qr section to sw cor of said qr; thence n on w line of said qr, 11 chains, 42 links to stone; thence e parallel to s line of said qr section, 30 chains 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said q: section, 9 chains, 50 links, to post; thence s 50 links to beginning, containing 35 acres in Lee county.....	250.00
Except the following track, sold to W. W. Belknap, in 1868, as follows:	
Undivided one-third of—Beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul Railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river; thence up said river to place of beginning, being in the s half of section 1, township 66 north, range 5 west. Also nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 80 acres in Wright county.....	400.00

Descriptive of real estate bid in by and still belonging to the State for school fund on foreclosure of mortgage given by the medical department of the State University at Keokuk:

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20 in Keokuk.....	2,930.00
Total estimated value of lands and lots not yet sold and under the control of the Executive Council.	3,985.00

The State also holds the note of L. E. Ayres, dated September 13, 1893, due in ten years for \$600.00, taken in part payment for lots acquired from "Eads' loans," and sold by the State for the use of the permanent school fund

ASSETS OF PERMANENT SCHOOL FUND.

Showing notes and mortgages remaining unpaid June 30, 1893.

BELONGING TO EADS' LOANS.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
July 19, 1856	L. J. Zwart and B. Zwart.....	\$ 2,400.00	Balance after sale of mortgaged property.
August 13, 1856	W. G. Crawford and McCorkle.....	643.92	Balance after sale of mortgaged property.
June 27, 1856	John W. Stanton and Shaw.....	200.00	Balance after sale of mortgaged property.
July 12, 1856	George S. Hampton.....	5,000.00	Prior mortgage exhausted value of property, and leaves this without security.
May 6, 1856	W. J. Gilbert and McBride.....	225.00	Balance due, personal judgment only.
December 16, 1856	T. J. Cannon.....	6,318.87	Considered worthless.
June 3, 1857	Benjamin Grossman.....	750.00	Mortgaged property sold, leaving this balance due.
November 19, 1856	R. W. Rothrock.....	1,185.00	Mortgaged property sold, leaving this balance due.
November 20, 1856	W. H. Leach.....	1,763.25	Mortgaged property sold, leaving this balance due.
November 19, 1856	Leach and McFarland.....	3,000.00	Worthless, on account of failure of consigeration.
November 21, 1856	J. A. Goodrich.....	734.50	Mortgaged property sold, leaving this balance due.
November 19, 1856	Boyles, Stampel and Hugel.....	3,207.62	Mortgaged property sold, leaving this balance due.
November 18, 1856	B. Hugel.....	641.39	Mortgaged property sold, leaving this balance due.
October 15, 1856	T. J. Cannon.....	1,000.00	No security, worthless.
June 17, 1856	W. H. White.....	65.85	Mortgaged property sold, leaving this balance due.
January 2, 1857	Thomas Snyder.....	1,500.00	A prior lien on mortgaged property renders it worthless.
January 8, 1856	H. F. King.....	76.15	Mortgaged property sold, leaving this balance due.
May 8, 1856	George Andrews.....	1,250.00	Considered worthless.
August 19, 1856	James D. Eads.....	5,873.50	This balance due, after payments made.
	Total.....	\$ 36,834.06	

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds:

Bond No. 3, issued to the permanent school fund of the State, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated November 1, 1871, interest payable on the first days of January and July of each year, at 8 per cent for.. . . .	\$ 8,558.14
Bond No. 4, issued to the permanent school fund of the State, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent for.....	2,379.04
Total.....	\$ 10,937.18

SUMMARY.

Showing the total amount of the permanent school fund, and how it was invested June 30, 1893, as shown by the books in this office, as follows:

Amount held by the several counties.....	\$4,652,833.24
Amount in State bonds drawing 8 per cent interest.....	10,937.18
Amount of contracts on hand for real estate sold.....	600.00
Amount in State Treasury.....	None
Total.....	\$4,664,370.42

The above may be considered the entire available interest-bearing school fund of the State. In addition to this there are, as described in Statement XII, lots and lands bought in by the State for the use of the school fund on foreclosure of mortgages belonging to the Eads' loans, and not yet resold, estimated in previous reports to be worth \$3,985.00; this is not available and is not included in the foregoing summary. Neither are the notes and mortgages shown on preceding page included, because they are practically worthless.

There has been an increase in the permanent school fund, from the sale of school lands, since last report of \$188,772.00.

Bonds Nos. 1 and 2, given by the State to the permanent school fund for \$234,498.01, as shown under this head in the last report, were paid in full April 20, 1892, from the proceeds of the refund by the general government of the direct war tax, on April 19, 1892, as provided for by chapter 194, Laws of the Twenty-second General Assembly. See page 66, of this report, for the distribution of this money.

STATEMENT No. XIII.

Showing the transfers of Permanent School Fund, under Section 1883 of the Code, from July 1, 1891, to June 30, 1893, inclusive.

DATE.	COUNTY.	AMOUNT.
1891. September	11 From Delaware to Guthrie county.....	\$ 1,000.00
October	29 From Clinton to Dallas county	1,000.00
1892. June	8 From Benton to Palo Alto county	1,000.00
June	10 From Benton to Pottawattamie county.....	5,161.38
June	20 From Lee to Pottawattamie county.....	1,000.00
1893. January	27 From Des Moines to Appanoose county.....	1,000.00
January	30 From Des Moines to Palo Alto county.....	1,000.00
March	25 From Clinton to Palo Alto county	1,000.00
Total		\$ 12,161.38

STATEMENT No. XIV.

Showing where the money received from the refund of the direct war tax by the general government, was placed after the payment of School Fund Bonds No. 1 for \$122,295.75, and No. 2 for \$112,202.26, as provided by Chapter 194, laws of the Twenty-third General Assembly, together with the date and the amount of each transfer:

DATE.	COUNTY.	AMOUNT.
1892.		
April 27	Adair.....	\$ 3,000.00
April 20	Adams.....	4,000.00
April 20	Allamakee.....	3,000.00
April 20	Appanoose.....	7,000.00
April 27	Audubon.....	2,888.92
April 22	Bremer.....	2,000.00
April 20	Buena Vista.....	3,000.00
April 22	Calhoun.....	5,000.00
April 22	Carroll.....	5,000.00
April 27	Cass.....	6,000.00
April 20	Chickasaw.....	3,000.00
May 2	Clay.....	3,000.00
April 20	Clayton.....	4,000.00
April 22	Davis.....	3,000.00
April 23	Decatur.....	2,000.00
April 20	Franklin.....	4,000.00
April 22	Fremont.....	3,000.00
April 20	Greene.....	3,000.00
April 21	Grundy.....	2,000.00
April 20	Guthrie.....	3,000.00
April 22	Hamilton.....	3,000.00
April 27	Hancock.....	5,000.00
April 27	Harrison.....	5,000.00
April 20	Ida.....	5,000.00
April 22	Jefferson.....	5,000.00
April 20	Johnson.....	4,000.00
April 20	Keokuk.....	3,000.00
May 4	Linn.....	4,000.00
May 4	Louisa.....	3,000.00
April 20	Lucas.....	7,000.00
April 21	Madison.....	5,000.00
April 27	Mahaska.....	4,000.00
April 27	Marion.....	5,000.00
April 20	Marshall.....	4,000.00
April 20	Mills.....	4,000.00
April 20	Mitchell.....	5,000.00
April 20	Montgomery.....	5,000.00
April 23	O'Brien.....	500.00
April 20	Osceola.....	4,000.00
April 22	Page.....	5,000.00
April 21	Palo Alto.....	1,000.00
April 22	Pocahontas.....	5,000.00
April 20	Polk.....	5,000.00
April 20	Pottawattamie.....	5,000.00
April 21	Ringgold.....	3,000.00
April 29	Sac.....	4,000.00
April 20	Shelby.....	5,000.00
April 20	Story.....	5,000.00
April 21	Tama.....	4,000.00
April 23	Taylor.....	5,000.00
April 20	Union.....	4,000.00
May 7	Van Buren.....	3,000.00
April 21	Wapello.....	3,000.00
April 28	Warren.....	3,000.00
April 22	Washington.....	5,000.00
April 20	Wayne.....	3,000.00
April 20	Webster.....	5,000.00
April 20	Winnebago.....	3,000.00
April 20	Worth.....	3,049.00
April 28	Wright.....	2,000.00
	Total.....	\$ 234,498.01

STATEMENT No. XV.

Showing the apportionment of the interest of the permanent school fund made by the Auditor of State on the seventh day of September, A. D. 1891, as provided by sections 86, 1582, 1844, 1891, 1892 and 1884, Code of 1873, on the basis of eighteen and one-half cents for each youth in the county. The total amount of the permanent school fund available January 1, 1891, was \$4,475,088.41, upon which this apportionment was computed.

J. A. LYONS, Auditor of State.

COUNTIES.	Number of youth.	Amount of interest delinquent prior to January 1, 1874.	Interest due as per section 1892, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,293	.....	881.73	881.73	979.76	148.03	.....
Adams	4,569	31.64	842.62	842.62	845.27	2.65	.....
Allamakee	6,751	.....	1,646.82	1,646.82	1,248.94	.....	397.98
Appanoose	6,487	.....	670.78	670.78	1,200.09	529.31	.....
Audubon	4,218	.....	1,021.66	1,021.66	780.33	.....	241.33
Benton	8,437	241.92	994.44	994.44	1,560.86	566.41	.....
Black Hawk	8,131	.....	502.03	502.03	1,504.24	1,002.21	.....
Boone	8,668	.....	2,546.87	2,546.87	1,608.58	.....	948.29
Bremer	5,156	.....	1,387.17	1,387.17	953.86	.....	433.31
Buchanan	6,166	.....	270.03	270.03	1,140.71	870.68	.....
Buena Vista	4,693	.....	1,530.35	1,530.35	868.21	.....	662.14
Butler	5,299	188.70	737.20	737.20	980.82	243.12	.....
Calhoun	4,572	.....	1,526.41	1,526.41	845.82	.....	680.59
Carroll	6,555	.....	346.17	346.17	1,212.68	866.51	.....
Cass	7,195	.....	1,428.97	1,428.97	1,331.08	.....	97.89
Cedar	6,242	.....	1,052.30	1,052.30	1,154.77	102.47	.....
Cerro Gordo	4,945	.....	497.63	497.63	914.83	417.20	.....
Cherokee	5,139	.....	1,803.15	1,803.15	950.72	.....	852.43
Chickasaw	5,272	.....	732.35	732.35	975.32	242.97	.....
Clarke	4,087	.....	1,177.23	1,177.23	756.09	.....	421.14
Clay	3,047	.....	1,392.06	1,392.06	563.69	.....	828.39
Clayton	9,381	.....	1,186.83	1,186.83	1,736.48	548.65	.....
Clinton	13,743	.....	213.17	213.17	2,542.45	2,329.28	.....

STATEMENT NO. XV—CONTINUED.

COUNTIES.	Number of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 1822, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Crawford.....	6,653	.....	2,291.36	2,291.36	1,230.81	.....	1,060.55
Dallas.....	7,108	.....	1,212.30	1,212.30	1,314.98	102.68	.....
Davis.....	5,544	.....	685.55	685.55	1,025.64	340.09	.....
Decatur.....	5,485	.....	2,248.88	2,248.88	1,014.73	.....	1,234.15
Delaware.....	5,955	.....	358.10	358.10	1,101.68	743.58	.....
Des Moines.....	12,909	.....	1,221.68	1,221.68	2,388.17	1,166.49	.....
Dickinson.....	1,390	.....	958.82	958.82	257.15	.....	701.67
Dubuque.....	18,148	.....	237.69	237.69	3,357.38	3,119.69	.....
Emmet.....	1,470	.....	1,016.55	1,016.55	271.95	.....	744.60
Fayette.....	7,746	.....	1,892.70	1,892.70	1,483.01	.....	459.69
Floyd.....	5,442	.....	651.90	651.90	1,006.77	354.87	.....
Franklin.....	4,485	.....	396.12	396.12	829.73	488.61	.....
Fremont.....	5,941	.....	1,516.28	1,516.28	1,099.09	.....	417.19
Greene.....	5,578	.....	1,161.17	1,161.17	1,031.93	.....	129.24
Grundy.....	4,612	.....	562.20	562.20	853.22	291.02	.....
Guthrie.....	6,189	.....	664.26	664.26	1,144.97	480.71	.....
Hamilton.....	5,522	.....	1,311.51	1,311.51	1,021.57	.....	289.94
Hancock.....	2,732	.....	582.13	582.13	505.42	.....	76.71
Hardin.....	6,753	.....	1,074.42	1,074.42	1,249.31	174.89	.....
Harrison.....	7,614	.....	1,129.73	1,129.73	1,408.59	278.86	.....
Henry.....	6,059	.....	309.53	309.53	1,120.92	811.39	.....
Howard.....	3,953	.....	1,123.88	1,123.88	731.31	.....	392.57
Humboldt.....	3,238	.....	785.50	785.50	597.18	.....	188.32
Ida.....	3,515	.....	604.23	604.23	650.28	46.05	.....
Iowa.....	6,484	.....	2,239.31	2,239.31	1,198.99	.....	1,040.32
Jackson.....	8,084	.....	691.92	691.92	1,495.54	803.62	.....
Jasper.....	8,426	.....	1,720.10	1,720.10	1,558.81	.....	161.29
Jefferson.....	5,171	.....	632.31	632.31	956.64	324.33	.....
Johnson.....	9,206	.....	754.00	754.00	1,702.93	948.93	.....
Jones.....	6,696	.....	867.96	867.96	1,238.76	370.80	.....
Keokuk.....	8,470	.....	686.39	686.39	1,586.96	890.56	.....
Kossuth.....	4,667	.....	1,196.47	1,196.47	843.40	.....	353.07
Lee.....	12,309	.....	688.66	688.66	2,277.16	1,588.51	.....
Linn.....	14,786	.....	594.06	594.06	2,785.40	2,191.34	.....

Louisa	8,194.4	816.71	816.71	737.04	221.28	.....
Lucas	6,034	615.05	615.05	931.39	315.63	.....
Lyon	2,461	2,184.77	2,184.77	527.48	.....	1,661.34
Madison	6,636	1,705.46	1,705.46	1,040.40	.....	666.06
Mahaska	9,728	629.06	629.06	1,706.76	1,109.09	.....
Marion	8,413	1,293.30	1,293.30	1,556.40	263.10	.....
Marshall	9,348	783.78	783.78	1,544.68	760.60	.....
Mills	6,374	1,159.64	1,159.64	994.19	.....	165.45
Mitchell	4,813	344.64	344.64	990.23	545.58	.....
Monona	5,343	902.24	902.24	946.46	126.17	.....
Monroe	4,700	1,592.58	1,592.58	969.50	.....	723.08
Montgomery	5,596	1,119.88	1,119.88	1,033.40	.....	86.48
Muscatine	7,790	606.18	606.18	1,441.15	835.97	.....
O'Brien	4,181	3,009.60	3,009.60	773.48	.....	2,236.12
Ocosola	1,806	2,093.38	2,093.38	345.20	.....	1,748.18
Page	7,202	1,939.28	1,939.28	1,332.37	.....	606.91
Pal. Alto	3,092	1,014.29	1,014.29	572.02	.....	442.27
Plymouth	6,689	3,014.31	3,014.31	1,237.46	.....	1,776.85
Poosahontas	8,339	2,195.91	2,195.91	617.70	.....	1,578.21
Polk	20,406	1,225.51	1,225.51	3,774.92	2,549.41	.....
Pottawattamie	18,594	2,014.22	2,014.22	3,439.89	1,425.67	.....
Poweshiek	6,382	1,511.58	1,511.58	1,180.67	.....	330.91
Ringgold	5,033	1,496.10	1,496.10	931.10	.....	564.00
Sac	4,868	393.04	393.04	904.28	511.24	.....
Scott	15,422	82.57	82.57	2,853.07	2,770.50	.....
Shelby	6,310	503.78	503.78	1,167.35	663.57	.....
Sloux	5,925	3,777.50	3,777.50	1,096.12	.....	2,681.38
Story	5,965	1,236.29	1,236.29	1,107.22	.....	129.07
Tama	7,583	1,080.60	1,080.60	1,402.85	342.25	.....
Taylor	6,187	1,350.06	1,350.06	1,144.60	.....	205.45
Union	5,817	1,077.41	1,077.41	1,076.15	.....	1.26
Van Buren	5,811	659.96	659.96	1,075.04	415.08	.....
Wapello	9,479	1,248.85	1,248.85	1,733.60	504.75	.....
Warren	6,420	996.93	996.93	1,187.70	190.77	.....
Washington	6,024	955.27	955.27	1,114.44	159.17	.....
Wayne	5,652	1,908.22	1,908.22	1,045.62	.....	862.60
Webster	7,986	1,387.21	1,387.21	1,477.40	140.19	.....
Winnebago	2,783	2,180.73	2,180.73	511.16	.....	1,669.57
Winnebiek	8,003	799.81	799.81	1,480.56	680.75	.....
Woodbury	15,982	2,286.90	2,286.90	2,956.67	639.77	.....
Worth	3,461	779.62	779.62	640.29	.....	139.33
Wright	4,055	981.74	981.74	750.18	.....	231.56
Total	660,495	2,224.42	114,955.24	122,191.57	38,531.11	31,294.78
Interest on Eads loans	.....	.....	48.00	.....	.....	48.00
Interest on State loans	.....	.....	7,188.33	.....	.....	7,188.33
Grand totals	660,495	2,224.42	122,191.57	122,191.57	88,531.11	38,531.11

STATEMENT No. XVI.

Showing of the interest of the Permanent School Fund made by the Auditor of State on the 7th day of March, A. D. 1892, 1894, 1891, 1892 and 1894, Code of 1873, on the basis of seventeen and one-half cents for each youth in the county. The total amount of Permanent School Fund available January 1, 1892, was \$4,598,203.71, upon which this apportionment was computed. J. A. LYONS, Auditor of State.

COUNTIES.	No. of youth.	Amount of interest due prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair..	5,210	31.64	753.12	753.12	911.75	155.63	.....
Adams..	4,740	31.64	766.02	766.02	929.50	63.48	.....
Alfalfa..	6,680	.....	1,497.11	1,497.11	1,160.25	.....	336.86
Appanoose..	7,012	.....	663.43	663.43	1,227.10	563.67	.....
Audubon..	4,246	.....	928.78	928.78	743.05	.....	185.73
Benton..	8,355	241.92	904.08	904.08	1,444.62	540.59	.....
Black Hawk..	8,241	.....	456.30	456.30	1,443.17	986.75	.....
Boone..	8,854	.....	2,349.17	2,349.17	1,549.45	.....	799.72
Bremer..	5,069	.....	1,204.90	1,204.90	888.90	.....	378.00
Buchanan..	6,087	.....	245.48	245.48	1,065.28	819.75	.....
Buena Vista..	4,973	.....	1,498.59	1,498.59	870.23	.....	628.31
Butler..	5,381	185.70	670.18	670.18	941.67	271.49	.....
Calhoun..	4,745	.....	1,409.26	1,409.26	880.37	.....	578.89
Carroll..	6,686	.....	325.38	325.38	1,171.90	846.42	.....
Cass..	7,274	.....	1,299.07	1,299.07	1,272.95	119.09	26.12
Cedar..	6,147	.....	956.63	956.63	1,075.72	119.09	.....
Cerro Gordo..	5,164	.....	452.29	452.29	903.70	451.31	.....
Cherokee..	5,255	.....	1,655.65	1,655.65	919.62	.....	736.03
Chickasaw..	5,307	.....	693.17	693.17	929.22	246.05	.....
Clarke..	4,115	.....	1,033.37	1,033.37	730.73	.....	303.34
Clay..	3,382	.....	1,431.62	1,431.62	596.60	.....	805.02
Clayton..	9,545	.....	1,089.10	1,089.10	1,670.28	581.23	.....
Clinton..	18,903	.....	167.67	167.67	2,152.85	2,305.50	.....
Crawford..	6,667	.....	2,093.06	2,093.06	1,104.57	.....	914.08
Dallas..	6,042	.....	1,103.43	1,103.43	1,337.45	101.37	.....

Davis.....	5,464	623 92	623 92	964 30	332 06	1,149.70
Decatur.....	5,990	9,143.70	2,143.70	904 00	730 37	.....
Delaware.....	12,973	967.89	317.89	1,048.25	1,312.39	.....
Des Moines.....	1,577	1,347.08	1,347.08	2,270.28	.....	1,071.06
Dickinson.....	18,508	188.87	188.87	3,238.90	8,060.08	.....
Dubuque.....	1,593	1,300.30	1,300.30	278.77	.....	921.53
Emmet.....	7,868	1,737.78	1,737.78	1,876.90	.....	960.83
Payette.....	5,463	592.68	592.68	966.02	363.39	.....
Floyd.....	4,323	521.23	521.23	706.53	235.30	.....
Franklin.....	5,915	1,300.37	1,300.37	1,035.12	.....	325.25
Fremont.....	5,691	1,055.61	1,055.61	905.98	.....	59.68
Greene.....	4,715	511.09	511.09	825.12	314.03	.....
Grundy.....	6,231	638.80	638.80	1,060.43	451.63	.....
Guthrie.....	5,561	1,192.29	1,192.29	973.17	.....	219.12
Hamilton.....	2,994	542.90	542.90	523.95	.....	18.95
Hancock.....	7,110	976.75	976.75	1,244.25	267.50	.....
Hardin.....	7,596	1,027.02	1,027.02	1,329.30	302.28	.....
Henry.....	5,987	312.45	312.45	1,047.73	785.28	.....
Howard.....	4,102	1,038.52	1,038.52	717.85	.....	320.67
Humboldt.....	3,346	716.41	716.41	595.55	.....	130.86
Ida.....	3,502	549.30	549.30	612.85	63.55	.....
Iowa.....	6,226	2,035.74	2,035.74	1,089.55	.....	946.19
Jackson.....	8,019	629.02	629.02	1,403.32	774.30	.....
Jasper.....	8,435	1,563.72	1,563.72	1,476.13	.....	87.59
Jefferson.....	5,284	574.83	574.83	921.20	346.37	.....
Johnson.....	9,102	685.46	685.46	1,592.85	907.39	.....
Jones.....	6,589	781.41	781.41	1,153.07	371.66	.....
Keokuk.....	8,326	623.99	623.99	1,457.05	833.06	.....
Kossuth.....	4,927	1,560.53	1,560.53	862.23	.....	698.30
Lee.....	12,580	494.43	494.43	2,201.50	1,707.07	.....
Linn.....	14,954	478.82	478.82	2,617.65	2,138.83	.....
Louisa.....	4,028	469.74	469.74	704.90	235.16	.....
Lucas.....	4,611	559.68	559.68	806.93	247.25	.....
Lyon.....	3,037	2,150.32	2,150.32	531.47	.....	1,628.85
Madison.....	5,604	1,550.78	1,550.78	980.70	.....	570.08
Mahaska.....	9,558	624.51	624.51	1,672.65	1,048.14	.....
Marion.....	8,394	1,209.70	1,209.70	1,468.96	259.25	.....
Marshall.....	8,397	712.52	712.52	1,469.48	756.96	.....
Mills.....	5,525	1,054.22	1,054.22	966.87	.....	87.35
Mitchell.....	4,873	313.31	313.31	852.78	539.47	.....
Monona.....	5,276	659.89	659.89	923.30	263.41	.....
Monroe.....	4,942	1,447.80	1,447.80	864.85	.....	582.95
Montgomery.....	5,566	1,018.07	1,018.07	974.05	.....	44.02
Muscatine.....	7,510	550.17	550.17	1,314.25	764.08	.....
O'Brien.....	4,263	2,736.00	2,736.00	744.28	.....	1,991.72
Osceola.....	1,981	2,059.31	2,059.31	846.67	.....	1,712.64
Page.....	7,429	1,797.10	1,797.10	1,300.08	.....	497.02
Palo Alto.....	3,471	999.05	999.05	607.42	.....	391.63
Plymouth.....	7,054	2,836.98	2,836.98	1,234.45	.....	1,602.53

STATEMENT NO. XVI—CONTINUED.

COUNTIES.	No. of youth.	Amount of interest de- linquent which ac- rued prior to Jan- uary 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Pocahontas	3,610 8	.....	2,139.33 \$	2,139.33 \$	631.75 \$	.....	1,507.58
Polk.....	20,558	.....	1,114.10	1,114.10	3,597.65	2,483.55	.....
Pottawattamie	19,212	.....	1,831.11	1,831.11	3,362.10	1,530.99	.....
Poweshiek	6,300	.....	1,376.92	1,376.92	1,102.50	.....	274.42
Ringgold	5,038	.....	1,359.19	1,359.19	881.65	.....	477.54
Sac.....	5,044	121.86	357.31	357.31	882.70	525.39	.....
Scott	15,456	.....	16.40	16.40	2,704.80	2,688.40	.....
Shelby	6,181	.....	457.98	457.98	1,081.68	623.70	.....
Stout	6,051	.....	3,593.63	3,593.63	1,058.92	.....	2,534.71
Story	6,125	.....	1,123.90	1,123.90	1,071.88	.....	52.02
Tama.....	7,454	60.00	998.16	998.16	1,304.45	306.29	.....
Taylor.....	6,259	.....	1,227.31	1,227.31	1,095.32	.....	131.99
Union	5,881	.....	990.34	990.34	1,029.18	58.84	.....
Van Buren.....	5,826	.....	599.96	599.96	1,019.55	419.59	.....
Wapello.....	9,886	.....	1,320.56	1,320.56	1,730.05	409.49	.....
Warren.....	6,455	.....	906.30	906.30	1,129.63	223.33	.....
Washington.....	6,075	.....	868.42	868.42	1,063.13	194.71	.....
Wayne	5,700	.....	1,746.83	1,746.83	997.50	.....	749.33
Webster.....	8,335	.....	1,215.65	1,215.65	1,458.62	242.97	.....
Winnebago.....	3,191	.....	2,328.85	2,328.85	558.43	.....	1,770.42
Winneshiek	7,818	.....	727.10	727.10	1,368.15	641.05	.....
Woodbury.....	16,397	1,630.30	2,144.70	2,144.70	2,867.72	723.02	.....
Worth	3,467	.....	797.39	797.39	606.72	.....	190.67
Wright.....	4,290	.....	1,044.73	1,044.73	750.75	.....	293.98
Totals	668,541 \$	2,224.42 \$	107,793.37 \$	107,793.37 \$	116,994.67 \$	38,413.56 \$	29,212.26
Interest on State bonds ..	.....	.....	9,201.30	9,201.30	.....	.....	9,201.30
Grand totals.....	668,541 \$	2,224.42 \$	116,994.67 \$	116,994.67 \$	116,994.67 \$	38,413.56 \$	38,413.56

STATEMENT No. XVII.

Showing the apportionment of the interest of the Permanent School Fund, made by the Auditor of State on the 5th day of September, A. D. 1892, as provided by Sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of seventeen and one-half cents for each youth in the county. The total amount of Permanent School Fund available January 1, 1892, was \$4,598,203.71, upon which this apportionment was computed.

J. A. LYONS, Auditor of State.

COUNTIES	Number of youth.	Amount of interest delinquent prior to January 1, 1874.	Interest due as per		Total interest to be apportioned.	Amount of interest apportioned.		Warrant on revenue for deficiency.	Excess payable to revenue.
			Section 1882, Code of 1873.	756.12 ¢		911.75 ¢	155.63 ¢		
Adair.....	5,210	.....	756.12	.....	756.12	911.75	155.63	.....	.....
Adams.....	4,740	31.10	756.02	.....	756.02	829.50	63.48	.....	.....
Allamakee.....	6,630	.....	1,497.11	.....	1,497.11	1,160.25	.....	.....	336.86
Appanoose.....	7,012	.....	663.43	.....	663.43	1,227.10	563.67	.....	.....
Audubon.....	4,246	.....	928.78	.....	928.78	743.05	.....	.....	185.73
Benton.....	8,255	241.92	904.03	.....	904.03	1,444.62	540.59	.....	.....
Black Hawk.....	8,241	.....	456.39	.....	456.39	1,442.17	985.78	.....	.....
Boone.....	8,854	.....	2,349.17	.....	2,349.17	1,549.45	.....	.....	799.72
Bremer.....	5,063	.....	1,264.99	.....	1,264.99	886.90	.....	.....	378.09
Buchanan.....	6,087	.....	245.48	.....	245.48	1,065.23	819.75	.....	.....
Buena Vista.....	4,973	.....	1,493.59	.....	1,493.59	870.28	.....	.....	623.31
Butler.....	5,331	138.70	670.13	.....	670.13	941.67	271.49	.....	.....
Calhoun.....	4,745	.....	1,409.26	.....	1,409.26	830.37	.....	.....	5 78.89
Carroll.....	6,696	.....	325.38	.....	325.38	1,171.80	846.42	.....	.....
Cass.....	7,274	.....	1,299.07	.....	1,299.07	1,272.95	.....	.....	26.12
Cedar.....	6,147	.....	956.63	.....	956.63	1,075.72	119.09	.....	.....
Cerro Gordo.....	5,164	.....	452.39	.....	452.39	903.70	451.31	.....	736.03
Cherokee.....	5,255	.....	1,655.65	.....	1,655.65	919.62	.....	.....	.....
Chickasaw.....	5,367	.....	693.17	.....	693.17	939.32	246.05	.....	363.24
Clarke.....	4,115	.....	1,083.37	.....	1,083.37	720.13	.....	.....	865.02
Clay.....	3,352	.....	1,451.62	.....	1,451.62	586.60	.....	.....	.....
Clayton.....	9,545	.....	1,089.10	.....	1,089.10	1,670.38	581.28	.....	.....
Clinton.....	13,902	.....	167.65	.....	167.65	2,432.85	2,265.20	.....	.....
Crawford.....	6,657	.....	2,083.06	.....	2,083.06	1,164.97	.....	.....	918.08
Dallas.....	6,902	.....	1,106.48	.....	1,106.48	1,207.85	101.37	.....	.....

STATEMENT XVII—CONTINUED.

COUNTIES.	Number of youth.	Amount of interest delinquent prior to January 1, 1874.	Interest due as per Section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Davis.....	5,464.8	.....	623.22	623.22	956.20	332.98	1,149.70
Decatur.....	5,690	.....	2,143.70	2,143.70	994.00	.....	.....
Delaware.....	5,990	.....	317.88	317.88	1,048.25	730.37	.....
Des Moines.....	12,973	.....	957.89	957.89	2,270.28	1,312.39	.....
Dickinson.....	1,577	.....	1,347.03	1,347.03	275.98	.....	1,071.05
Dubuque.....	18,508	.....	188.87	188.87	3,238.90	3,050.03	.....
Emmet.....	1,593	.....	1,200.30	1,200.30	278.77	.....	921.53
Fayette.....	7,868	.....	1,737.73	1,737.73	1,376.90	.....	360.83
Floyd.....	5,463	.....	592.63	592.63	956.02	363.39	.....
Franklin.....	4,323	.....	521.23	521.23	756.53	235.30	.....
Fremont.....	5,915	.....	1,360.37	1,360.37	1,035.12	.....	325.25
Greene.....	5,391	.....	1,055.61	1,055.61	995.93	.....	59.68
Grundy.....	4,715	.....	511.09	511.09	825.12	314.03	.....
Guthrie.....	6,231	.....	638.80	638.80	1,090.43	451.63	.....
Hamilton.....	5,561	.....	1,192.29	1,192.29	973.17	.....	219.12
Hancock.....	2,994	.....	542.90	542.90	523.95	.....	18.95
Hardin.....	7,110	.....	976.75	976.75	1,244.25	267.50	.....
Harrison.....	7,596	.....	1,027.02	1,027.02	1,329.30	302.28	.....
Heury.....	5,987	.....	312.45	312.45	1,047.73	735.28	.....
Howard.....	4,102	.....	1,038.52	1,038.52	717.85	.....	320.67
Humboldt.....	3,346	.....	716.41	716.41	535.55	.....	180.86
Ida.....	3,502	.....	549.30	549.30	612.85	63.55	.....
Iowa.....	6,226	.....	2,035.74	2,035.74	1,099.55	.....	946.19
Jackson.....	8,019	.....	629.02	629.02	1,403.32	774.30	.....
Jasper.....	8,435	.....	1,563.72	1,563.72	1,476.18	.....	87.59
Jefferson.....	5,264	.....	574.53	574.53	921.20	346.37	.....
Johnson.....	9,102	.....	685.46	685.46	1,592.85	907.39	.....
Jones.....	6,589	.....	781.41	781.41	1,153.07	371.66	.....
Keokuk.....	8,326	.....	623.99	623.99	1,457.05	833.06	.....
Kossuth.....	4,927	.....	1,540.53	1,540.53	862.23	.....	698.30
Lee.....	12,580	.....	494.43	494.43	2,201.50	1,707.07	.....
Linn.....	14,958	.....	478.82	478.82	2,617.65	2,138.83	.....
Louis.....	4,028	.....	469.74	469.74	704.90	235.16	.....
Lucas.....	4,611	.....	559.68	559.68	806.43	247.25	.....

I.ynn.	3,087		2,100.32	2,100.23	531.47		1,629.85
Mallou.	5,004		1,550.78	1,550.78	940.70		570.08
Mahaska.	9,556		624.51	624.51	1,072.06	1,048.14	
Marion.	8,394		1,209.70	1,209.70	1,408.96	259.26	
Marshall.	8,397		712.52	712.52	1,469.48	756.96	
Mills.	5,525		1,054.22	1,054.22	906.87		87.35
Mitchell.	4,873		313.31	313.31	862.78	539.47	
Monona.	5,276		659.89	659.89	923.30	263.41	
Monroe.	4,942		1,447.80	1,447.80	964.86		562.95
Montgomery.	5,566		1,018.07	1,018.07	974.05		44.02
Muscatine.	7,510		550.17	550.17	1,314.25	764.08	
O'Brien.	4,233		2,736.00	2,736.00	744.28		1,991.72
Osceola.	1,981		2,059.31	2,059.31	346.67		1,712.64
Page.	7,429		1,797.10	1,797.10	1,300.08		497.02
Palo Alto.	3,471		999.05	999.05	607.42		391.63
Plymouth.	7,054		2,836.98	2,836.98	1,234.45		1,602.53
Pocahontas.	3,610		2,139.33	2,139.33	631.76		1,507.58
Polk.	20,558		1,114.10	1,114.10	3,597.66	2,483.56	
Pottawattamie.	19,212		1,831.11	1,831.11	3,362.10	1,530.99	
Poweshiek.	6,300		1,376.92	1,376.92	1,102.50		274.42
Ringgold.	5,038		1,359.19	1,359.19	881.65		477.54
Sac.	5,044	121.86	367.31	367.31	882.70	525.39	
Scott.	15,456		16.40	16.40	2,704.80	2,688.40	
Shelby.	6,181		457.98	457.98	1,081.68	623.70	
Sioux.	6,051		3,593.63	3,593.63	1,068.92		2,524.71
Story.	6,125		1,123.90	1,123.90	1,071.88		52.02
Tama.	7,454	60.00	998.16	998.16	1,304.45	306.29	
Taylor.	6,259		1,227.31	1,227.31	1,095.32		131.99
Union.	5,881		990.34	990.34	1,029.18	38.84	
Van Buren.	5,826		599.96	599.96	1,019.55	419.59	
Wapello.	9,886		1,320.56	1,320.56	1,730.05	409.49	
Warren.	6,455		906.30	906.30	1,129.63	223.33	
Washington.	6,076		868.42	868.42	1,063.13	194.71	
Wayne.	5,700		1,746.83	1,746.83	997.50		749.33
Webster.	8,336		1,215.65	1,215.65	1,458.63	242.97	
Winnebago.	3,191		2,328.85	2,328.85	558.43		1,770.42
Winneshiek.	7,818		727.10	727.10	1,368.15	641.05	
Woodbury.	16,387	1,630.30	2,144.70	2,144.70	2,867.72	723.02	
Worth.	3,467		797.39	797.39	606.72		190.67
Wright.	4,290		1,044.73	1,044.73	750.75		293.98
Total.	668,541	2,224.42	107,793.37	107,793.37	116,994.67	38,413.56	29,212.26
Interest on State bonds.			9,201.30	9,201.30			9,201.30
Grand total.	668,541	2,224.42	116,994.67	116,994.67	116,994.67	38,413.56	38,413.56

STATEMENT No. XVIII.

Showing the apportionment of the interest of the Permanent School Fund, made by the Auditor of State on the 6th day of March A. D. 1893, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of seventeen cents for each youth in the county. The total amount of Permanent School Fund available January 1, 1893, was \$4,663,770.42, upon which this apportionment was computed.

C. G. McARTHUR, Auditor of State.

COUNTIES.	Number of youth.	Amount of interest accrued prior to January 1, 1874.	Interest due as per section 1862, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	5,246	.....	807.07	807.07	898.62	.....	.....
Adams.....	4,724	31.64	835.87	835.87	803.08	91.55	32.79
Allamakee.....	6,565	.....	1,551.85	1,551.85	1,116.05	.....	435.80
Appanoose.....	7,669	.....	807.06	807.06	1,303.73	496.67	.....
Audubon.....	4,175	.....	977.86	977.86	709.75	.....	268.11
Benton.....	8,153	241.92	817.81	817.81	1,386.01	568.20	.....
Black Hawk.....	8,348	.....	458.39	458.39	1,419.16	.....	.....
Boone.....	8,544	.....	2,365.01	2,365.01	1,452.48	982.77	913.53
Bremer.....	5,200	.....	1,299.65	1,299.65	884.00	.....	415.65
Buchanan.....	6,114	.....	245.48	245.48	1,039.38	793.90	.....
Buena Vista.....	5,104	.....	1,549.17	1,549.17	867.68	.....	681.49
Butler.....	5,335	138.70	674.20	674.20	906.95	232.75	.....
Calhoun.....	5,050	.....	1,517.53	1,517.53	858.50	.....	659.03
Carroll.....	6,843	.....	419.14	419.14	1,129.31	710.17	.....
Cass.....	7,550	.....	1,400.98	1,400.98	1,283.50	.....	117.48
Cedar.....	6,031	.....	956.63	956.63	1,025.27	68.64	.....
Cerro Gordo.....	5,468	.....	452.39	452.39	929.56	477.17	.....
Cherokee.....	5,140	.....	1,680.40	1,680.40	873.80	.....	806.60
Chickasaw.....	5,327	.....	763.16	763.16	905.59	137.43	.....
Clarke.....	4,098	.....	1,094.22	1,094.22	696.81	.....	398.41
Clay.....	3,467	.....	1,554.40	1,554.40	589.39	.....	967.01
Clayton.....	9,581	.....	1,159.77	1,159.77	1,628.77	469.00	.....
Ollinton.....	14,959	.....	135.26	135.26	2,543.03	2,407.77	.....
Orawford.....	6,877	.....	2,083.05	2,083.05	1,169.09	.....	913.96
Dallas.....	7,186	.....	1,139.75	1,139.75	1,213.12	73.37	.....
Davis.....	5,581	.....	675.21	675.21	940.27	265.06	.....
Decatur.....	5,527	.....	2,262.76	2,262.76	939.59	.....	1,323.17

Delaware.....	5,850	300.55	994.50	688.95	.....
Des Moines.....	12,816	790.47	2,173.72	1,308.25	.....
Dickinson.....	1,783	1,605.91	303.11	.....	1,382.80
Dubuque.....	18,409	188.86	3,129.53	.....	.....
Emmet.....	1,599	1,896.82	522.83	.....	1,008.49
Fayette.....	7,701	1,737.72	1,809.17	.....	428.55
Floyd.....	5,439	592.63	994.63	332.00	.....
Franklin.....	4,681	640.77	705.77	155.00	.....
Fremont.....	5,769	1,412.35	979.08	.....	423.82
Greene.....	5,557	1,106.01	944.69	.....	163.82
Grundy.....	4,720	545.87	802.40	253.58	.....
Guthrie.....	6,138	731.27	1,043.46	812.19	.....
Hamilton.....	5,571	1,244.27	947.07	.....	297.20
Hancock.....	3,389	736.17	576.13	.....	160.04
Hardin.....	7,172	976.75	1,219.24	242.49	.....
Harrison.....	7,748	1,154.27	1,317.16	162.89	.....
Henry.....	5,729	355.50	973.93	618.43	.....
Howard.....	4,297	1,039.21	730.49	.....	308.72
Humboldt.....	3,520	716.41	598.40	.....	118.01
Ida.....	3,514	636.63	597.38	.....	34.25
Iowa.....	6,489	2,035.73	1,103.13	.....	932.60
Jackson.....	8,058	629.02	1,369.86	740.84	.....
Jasper.....	8,315	1,563.72	1,413.55	.....	150.17
Jefferson.....	5,151	661.47	875.67	214.20	.....
Johnson.....	9,230	755.32	1,569.10	813.78	.....
Jones.....	6,591	731.41	1,120.47	339.06	.....
Keokuk.....	8,059	676.37	1,310.03	693.66	.....
Kossuth.....	5,512	1,845.51	937.04	.....	908.47
Lee.....	12,299	430.66	2,090.83	1,660.17	.....
Linn.....	15,843	531.08	2,853.31	2,162.23	.....
Louisa.....	3,961	519.26	673.37	154.11	.....
Lucas.....	4,538	681.93	771.46	89.53	.....
Lyon.....	3,261	2,748.80	554.37	.....	2,194.43
Madison.....	5,638	1,637.76	958.46	.....	679.30
Mahaska.....	10,038	702.90	1,706.46	1,003.56	.....
Marion.....	8,402	1,310.65	1,428.34	117.69	.....
Marshall.....	8,477	782.38	1,441.09	658.71	.....
Mills.....	5,468	1,124.07	929.56	.....	194.51
Mitchell.....	4,910	400.64	834.70	434.06	.....
Monona.....	5,477	659.89	931.09	271.20	.....
Monroe.....	5,126	1,447.80	871.42	.....	576.38
Montgomery.....	5,538	1,116.54	941.46	.....	175.08
Muscatine.....	7,922	550.17	1,346.74	796.57	.....
O'Brien.....	4,508	2,745.66	766.36	.....	1,979.30
Osceola.....	2,113	2,307.92	359.21	.....	1,948.71
Page.....	7,522	1,899.63	1,278.74	.....	620.89
Palo Alto.....	3,814	1,076.43	648.38	.....	428.06
Plymouth.....	6,986	2,991.68	1,169.66	.....	1,902.02
Pocahontas.....	3,945	2,236.75	670.65	.....	1,566.10
Polk.....	-21,375	1,201.42	3,633.75	2,432.33	.....

STATEMENT NO. XVIII—CONTINUED.

COUNTIES.	Number of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Pottawattamie.....	15,936	.....	2,003.55	2,003.85	2,709.12	705.27	.....
Poweshiek.....	6,009	.....	1,374.91	1,374.91	1,021.53	.....	353.38
Ringgold.....	5,168	.....	1,446.17	1,446.17	878.56	.....	567.61
Sac.....	5,151	121.86	424.71	424.71	875.67	450.96	.....
Scott.....	15,497	.....	12.56	12.56	2,634.49	2,621.93	.....
Shelby.....	6,219	.....	545.31	545.31	1,057.23	511.92	.....
Sioux.....	6,581	.....	3,634.47	3,634.47	1,118.77	.....	.....
Story.....	6,191	.....	1,211.22	1,211.22	1,052.47	.....	2,515.70
Tama.....	7,464	60.00	1,083.77	1,083.77	1,268.88	.....	158.75
Taylor.....	6,288	.....	1,313.61	1,313.61	1,068.96	185.11	.....
Union.....	6,157	.....	1,040.32	1,040.32	1,046.69	.....	244.65
Van Buren.....	5,730	.....	648.86	648.86	974.10	325.24	13.63
Wapello.....	10,023	.....	1,386.52	1,386.52	1,703.91	317.39	.....
Warren.....	6,221	.....	957.06	957.06	1,057.57	100.51	.....
Washington.....	6,118	.....	955.07	955.07	1,040.06	84.99	.....
Wayne.....	5,565	.....	1,799.22	1,799.22	949.96	.....	849.26
Webster.....	8,092	.....	1,302.98	1,302.98	1,375.64	72.66	.....
Winnebago.....	3,529	.....	2,406.26	2,406.26	599.93	.....	1,806.33
Winneshiek.....	7,708	.....	727.10	727.10	1,310.36	583.26	.....
Woodbury.....	17,118	1,630.30	2,169.81	2,169.81	2,910.06	740.25	.....
Worth.....	3,496	.....	897.94	897.94	594.32	.....	303.62
Wright.....	4,873	.....	1,107.33	1,107.33	828.41	.....	278.92
Totals.....	675,024	2,224.42	114,031.63	114,031.63	114,754.08	34,148.04	33,425.59
Interest on State bonds.....	.....	.....	722.45	722.45	.....	.....	722.45
Grand totals.....	675,024	2,224.42	114,754.08	114,754.08	114,754.08	34,148.04	34,148.04

STATEMENT No. XIX.

Showing the cattle, horses, mules, sheep and swine, and the total and average value thereof assessed by the several counties for the year 1892.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.
Adair.....	30,136	909,267	6.94	11,839	284,531	24.03	499	13,021	26.90	5,182	5,194	1.00	31,380	59,742	1.90
Adams.....	29,022	217,400	7.49	9,970	247,188	24.79	438	10,880	24.86	2,059	2,774	1.34	23,881	33,026	1.39
Allamakee.....	28,256	142,419	5.04	9,559	202,687	21.19	47	812	17.28	2,250	2,351	1.04	19,003	23,902	1.26
Appanoose.....	31,035	288,556	9.23	12,336	374,103	30.33	411	11,982	29.15	5,204	7,847	1.47	7,618	17,655	2.32
Audubon.....	24,693	167,932	6.80	9,426	267,749	27.34	589	18,280	30.54	1,272	1,272	1.00	30,346	53,764	1.77
Benton.....	48,270	364,778	7.56	16,979	482,966	28.44	336	10,250	30.51	1,603	2,324	1.45	52,693	103,697	1.97
Black Hawk.....	39,183	249,726	6.37	13,105	358,032	27.32	272	7,798	28.67	2,114	3,010	1.42	35,690	60,868	1.71
Boone.....	36,118	209,113	5.79	12,384	303,930	24.51	410	10,448	25.48	857	945	1.10	28,924	41,008	1.42
Bremer.....	31,422	205,466	6.54	10,016	205,401	20.50	42	781	18.60	1,344	1,861	1.38	24,879	37,518	1.51
Buchanan.....	42,639	325,770	7.64	13,035	409,234	31.24	172	4,895	28.46	2,704	4,877	1.80	27,762	62,904	2.27
Buena Vista.....	31,224	123,373	3.95	12,109	107,499	10.51	301	3,414	11.34	1,345	1,342	1.00	31,063	16,500	.59
Butler.....	37,679	171,861	4.56	12,109	238,685	19.71	116	2,442	21.05	4,835	4,857	1.00	29,259	38,074	1.30
Calhoun.....	32,566	160,684	4.93	10,699	156,079	12.72	356	5,357	15.73	2,446	2,477	1.01	40,770	22,831	.56
Carroll.....	31,311	196,320	6.27	11,652	168,721	14.48	475	7,472	15.78	645	3,223	.50	28,804	34,714	1.21
Cass.....	33,727	277,506	8.23	12,455	331,086	26.58	707	24,024	33.98	3,104	3,982	1.28	34,252	57,803	1.69
Cedar.....	42,061	288,534	6.86	15,457	347,009	22.45	566	14,116	24.09	7,669	7,859	1.02	60,881	84,079	1.38
Cerro Gordo.....	29,646	148,008	4.98	9,203	212,157	22.05	130	3,138	24.14	3,744	4,054	1.08	19,417	22,766	1.17
Cherokee.....	31,429	157,806	5.02	10,683	213,455	19.98	261	5,101	19.54	459	350	.76	35,494	26,431	.74
Chickasaw.....	30,038	145,888	4.84	9,722	222,246	22.86	73	1,487	20.37	1,756	1,767	1.00	12,190	13,971	1.15
Clarke.....	27,507	237,258	8.63	10,058	271,192	26.96	198	5,576	28.16	941	1,045	1.11	16,857	33,953	2.01
Olay.....	21,500	97,249	4.52	8,896	177,429	19.94	233	5,487	23.55	1,824	939	.51	15,774	14,629	.93
Clayton.....	36,603	230,436	6.30	13,711	337,040	24.58	207	4,845	23.41	4,786	7,609	1.59	27,989	55,986	2.00
Clinton.....	48,767	281,665	5.81	15,867	352,215	22.20	250	4,965	19.86	2,263	2,275	1.00	51,378	54,992	1.07
Crawford.....	44,528	248,386	5.58	13,552	228,666	16.87	679	13,220	19.47	4,039	3,030	.75	52,189	61,552	1.18
Dallas.....	35,967	301,412	3.38	14,570	335,110	23.00	578	15,875	27.47	1,315	2,547	1.94	36,244	73,206	2.02
Davis.....	26,339	212,053	8.05	12,346	366,064	29.63	794	6,477	33.39	21,697	36,764	1.65	10,077	23,996	2.38
Decatur.....	29,049	235,713	9.15	12,241	344,304	28.13	293	8,880	30.31	7,449	7,997	1.07	12,540	26,039	2.08
Delaware.....	40,625	224,513	5.53	11,641	265,798	22.83	168	3,743	22.28	2,467	2,873	1.17	28,184	45,725	1.62
Des Moines.....	20,786	211,167	10.16	10,277	335,607	32.66	288	10,155	35.26	3,466	6,040	1.74	15,218	41,470	2.73
Dickinson.....	3,750	50,842	5.81	3,917	88,287	22.54	105	2,722	25.92	3,071	3,088	1.00	2,890	8,275	1.13
Dubuque.....	37,311	221,904	5.95	12,782	267,948	20.96	239	4,410	18.45	4,242	4,380	1.03	30,685	34,302	1.12

STATEMENT NO. XIX.—CONTINUED.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.
Emmet.....	8,569	33,462	3.90	3,165	52,656	16.62	63	1,123	17.83	1,699	1,659	.98	4,617	3,918	.85
Fayette.....	46,569	271,789	5.84	15,071	322,227	21.38	167	3,436	20.57	4,063	3,506	.86	25,290	38,075	1.50
Floyd.....	30,405	144,650	4.76	10,893	187,039	17.19	53	967	18.25	3,137	3,137	1.00	22,251	31,183	1.40
Franklin.....	33,317	173,866	5.22	9,470	226,409	23.91	166	3,619	21.80	2,400	2,375	.99	29,676	34,001	1.15
Fremont.....	36,264	258,912	7.14	12,216	280,026	21.29	1,459	35,578	28.39	528	528	1.00	31,694	42,233	1.33
Greene.....	36,472	208,997	5.73	12,156	259,232	21.32	288	6,559	22.77	1,106	1,308	1.18	33,524	62,164	1.85
Grundy.....	37,600	192,194	5.12	11,267	187,082	16.60	196	3,597	18.35	2,027	1,937	.96	39,590	42,527	1.07
Guthrie.....	32,245	240,681	7.46	13,124	384,802	27.80	436	13,285	30.47	1,725	2,068	1.20	25,907	51,082	1.97
Hamilton.....	30,506	191,638	4.85	10,543	230,641	21.88	229	5,349	23.36	963	767	.80	27,244	39,943	1.47
Hancock.....	17,982	68,429	3.81	6,530	123,499	18.91	170	2,625	15.44	784	493	.63	10,897	9,585	.87
Hardin.....	35,165	200,071	5.69	11,075	235,670	21.27	233	5,147	22.09	1,700	1,921	1.13	32,569	41,649	1.28
Harrison.....	37,436	279,346	7.46	13,883	355,796	25.63	920	28,047	23.49	269	417	1.44	31,181	64,117	2.06
Henry.....	24,527	209,357	8.54	11,433	301,569	26.38	216	6,296	29.15	9,922	16,455	1.66	18,628	49,009	2.63
Howard.....	22,268	119,763	5.38	8,369	171,940	20.62	57	1,156	20.28	3,374	3,341	.99	7,557	9,834	1.31
Humboldt.....	24,418	114,263	4.68	7,193	144,333	20.07	233	4,613	19.80	2,449	2,415	.99	20,936	25,492	1.22
Ida.....	23,480	169,647	6.40	8,208	157,665	19.21	480	11,326	23.80	165	165	1.00	28,272	37,006	1.31
Iowa.....	41,807	218,658	5.23	11,888	282,173	23.74	445	9,397	21.12	7,023	7,134	1.00	37,461	48,226	1.29
Jackson.....	35,783	252,727	7.30	12,492	310,398	24.85	178	4,615	25.93	3,092	4,313	1.39	31,738	48,377	1.52
Jasper.....	48,316	359,734	7.44	18,120	469,713	25.92	572	16,761	29.36	6,791	6,971	1.03	49,579	86,104	1.73
Jefferson.....	24,803	167,828	6.78	11,311	277,947	24.57	162	3,855	23.79	10,319	10,637	1.03	13,834	24,452	1.77
Johnson.....	42,677	400,016	9.37	15,121	406,738	26.90	567	17,022	29.00	7,936	8,737	1.10	45,420	81,723	1.80
Jones.....	45,919	252,757	7.68	12,898	340,801	26.42	300	8,327	27.76	3,514	3,514	1.00	40,959	66,542	1.62
Keokuk.....	37,226	323,890	8.70	16,430	534,825	32.55	448	14,528	32.43	6,315	9,539	1.51	26,609	60,146	2.26
Kossuth.....	30,419	128,239	4.21	10,656	215,305	20.21	172	3,530	20.52	2,175	2,194	1.01	21,017	29,970	1.43
Lee.....	22,738	190,762	8.35	11,322	349,507	30.87	626	20,595	32.90	9,703	14,611	1.51	10,039	22,898	2.28
Linn.....	49,489	397,547	8.03	20,461	475,556	23.24	474	11,235	23.70	4,674	7,047	1.51	39,619	89,034	2.25
Louisa.....	23,978	204,910	8.55	9,380	265,113	28.53	165	4,820	29.21	1,218	2,117	1.74	17,068	32,948	1.93
Lucas.....	24,214	224,643	9.27	9,690	308,601	31.86	314	9,259	29.49	5,390	9,933	1.84	11,201	35,272	3.15
Lyon.....	10,762	54,996	5.11	7,850	119,475	15.22	300	4,536	15.12	1,956	575	.29	13,833	12,326	.89
Madison.....	34,397	288,019	8.37	13,875	362,420	26.12	398	10,992	27.62	3,041	3,424	1.13	29,670	63,103	2.13
Mahaska.....	34,809	294,786	8.46	15,632	506,259	32.28	669	22,515	33.71	17,285	23,897	1.38	31,153	64,407	2.07
Marion.....	36,064	292,666	8.12	14,923	454,828	30.48	411	12,540	30.51	13,527	18,961	1.40	35,489	68,999	1.94
Marshall.....	38,402	229,074	5.96	13,611	285,430	20.97	292	8,311	21.61	4,186	4,613	1.10	44,690	65,005	1.45
Mills.....	28,222	211,640	7.51	11,264	261,940	22.83	909	24,078	26.48	568	744	1.33	24,414	35,646	1.46
Mitchell.....	23,963	149,436	6.23	8,744	210,094	24.03	65	1,465	22.54	2,838	2,838	1.00	15,110	24,483	1.62
Monona.....	41,022	233,151	5.68	19,614	328,397	18.11	1,026	22,647	22.07	1,068	963	.90	29,207	38,235	1.31

Mourue	24,363	220,219	9.45	8,343	270,375	32.41	283	8,943	31.60	6,037	13,216	2.02	8,670	24,151	2.72
Montgomery	24,053	271,374	9.37	10,263	208,403	20.03	530	16,775	32.26	1,633	2,423	1.43	30,719	59,152	1.93
Muscotine.	24,124	240,200	9.95	11,439	234,365	20.26	365	11,805	32.51	1,493	1,491	1.00	27,478	52,009	1.89
O'Brien.....	21,251	80,312	4.01	10,067	147,267	14.67	221	5,068	15.70	3,674	3,525	.90	22,397	32,649	1.46
Oceola.....	8,320	34,219	4.11	4,706	65,772	13.97	153	2,775	18.14	2,914	1,851	.64	3,818	8,206	1.89
Page.....	37,819	259,298	9.50	15,532	434,903	27.94	678	22,597	33.33	4,223	5,904	1.40	41,020	85,095	2.07
Palo Alto.....	23,625	107,706	4.56	7,413	150,748	20.34	205	4,097	19.99	2,312	2,212	1.00	18,287	18,287	1.00
Plymouth.....	31,706	146,122	4.61	14,465	299,871	20.72	590	14,832	25.14	1,202	895	.75	41,706	41,706	1.00
Pocahontas.....	20,634	133,744	6.02	8,369	177,578	21.17	408	9,418	23.08	1,802	1,801	1.00	17,420	24,848	1.42
Polk.....	34,351	232,555	6.77	17,618	525,150	29.81	700	25,124	32.67	1,314	1,353	1.03	38,832	60,928	1.98
Pottawattamie.....	56,153	448,042	7.98	22,540	523,264	23.21	1,842	49,255	26.74	1,842	2,759	1.50	60,637	80,517	1.33
Poweshiek	41,731	295,985	7.09	14,545	374,422	25.74	456	11,890	26.07	3,373	4,635	1.37	44,998	72,242	1.61
Ringold	33,181	252,847	7.62	13,407	313,054	23.89	373	10,153	27.52	4,582	5,468	1.24	17,148	33,068	1.93
Sac	38,252	196,437	5.14	11,812	195,179	17.25	379	6,339	16.73	2,701	3,474	1.29	38,192	45,482	1.19
Scott.....	27,772	221,948	7.99	12,735	326,200	25.02	577	17,085	29.61	2,002	2,015	1.01	40,513	51,401	1.27
Shelby.....	31,365	173,485	5.63	13,457	274,324	20.39	691	16,015	23.18	1,749	1,991	1.14	41,441	53,639	1.29
Sioux	24,360	155,973	6.40	12,726	266,786	20.06	438	10,245	23.39	2,976	1,493	.50	41,039	22,431	.55
Story	36,884	190,160	5.11	13,328	308,232	23.13	317	7,920	24.96	2,420	3,046	1.26	26,235	41,079	1.57
Tama.....	49,235	402,840	8.17	15,244	408,485	26.30	376	10,653	23.33	2,793	3,692	1.32	49,310	99,316	2.01
Taylor	34,538	302,676	8.76	14,759	339,119	22.98	340	7,432	23.33	3,904	5,279	1.35	20,982	63,741	2.13
Union	26,671	201,784	7.57	10,378	237,540	22.89	244	5,894	24.16	2,937	3,310	1.13	16,513	22,215	1.35
Van Buren	24,542	251,283	10.24	11,259	392,450	34.86	320	10,769	33.65	27,425	68,678	2.50	8,727	30,809	3.53
Wapello	24,311	187,361	7.71	12,268	303,619	24.75	481	11,348	23.59	10,191	11,958	1.17	14,216	26,098	1.84
Warren.....	35,813	260,664	7.38	14,861	390,216	25.58	531	9,061	17.06	3,142	4,520	1.44	27,546	47,591	1.73
Washington.....	37,609	320,663	8.52	14,482	447,137	30.88	359	10,828	30.16	1,965	2,006	1.02	37,824	65,450	1.73
Wayne.....	33,846	236,139	6.68	13,924	337,516	24.24	310	9,150	29.52	4,180	4,249	1.02	16,245	28,608	1.76
Webster.....	40,019	162,077	4.05	12,613	233,971	18.55	453	8,176	18.05	951	856	.90	30,095	36,716	1.22
Winnebago.....	15,806	68,986	4.36	4,948	87,514	17.69	82	1,406	17.02	1,641	1,160	.71	7,245	8,565	1.19
Winneshiek.....	36,594	177,420	4.85	13,017	294,393	22.62	80	1,715	21.44	3,375	3,431	1.02	28,880	35,252	1.23
Woodbury.....	41,474	263,647	6.36	8,828	358,702	40.63	1,206	28,119	23.32	2,756	2,756	1.00	33,954	33,951	1.00
Worth.....	22,429	107,225	4.73	6,596	131,440	19.93	68	1,415	20.81	2,503	2,451	.98	14,588	18,651	1.28
Wright.....	29,243	142,798	4.88	9,360	175,407	18.80	285	5,229	19.73	987	922	.93	21,763	26,275	1.21
Totals.....	3,185,064	21,366,815	6.70	1,168,483	28,160,334	24.10	38,010	975,880	25.67	373,854	498,076	1.35	2,719,997	4,208,329	1.55

STATEMENT No. XX.

Showing the cattle, horses, sheep and swine, and the total and average value thereof, as assessed by the several counties for the year 1893.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.
Adair.....	29,187	203,012	6.96	12,314	280,453	22.78	496	12,128	24.45	5,725	5,768	1.01	22,991	43,985	1.91
Adams.....	26,810	222,491	8.30	10,234	246,087	24.10	415	10,202	24.58	2,827	4,138	1.46	18,371	55,150	3.00
Allamakee.....	24,764	133,282	5.38	10,251	218,548	21.32	49	978	19.98	2,700	3,080	1.14	17,328	30,274	1.75
Appanoose.....	26,337	222,956	8.47	13,376	266,821	22.19	402	8,994	32.38	5,472	7,561	1.38	5,246	17,302	3.40
Audubon.....	22,733	160,897	7.08	9,769	226,962	22.93	966	13,375	13.84	579	843	1.46	22,249	62,313	2.80
Benton.....	43,812	338,351	7.72	17,323	420,636	24.29	234	5,839	24.95	1,920	2,897	1.51	39,459	111,683	2.83
Black Hawk.....	36,665	244,618	6.67	13,388	346,160	25.86	238	6,467	27.17	2,151	3,169	1.47	28,409	60,814	2.14
Boone.....	30,313	175,446	5.79	13,021	268,181	20.60	386	8,512	22.05	830	1,006	1.21	29,112	47,177	1.62
Bremer.....	30,324	202,397	6.67	9,970	196,307	19.69	43	805	18.72	7,665	11,444	1.49	20,583	34,942	1.70
Buchanan.....	38,759	302,247	7.80	13,173	336,201	25.52	157	3,908	24.89	4,634	5,969	1.29	17,039	63,346	3.72
Buena Vista.....	28,442	120,751	4.25	10,545	106,829	10.13	274	3,061	11.17	1,435	1,435	1.00	29,354	17,076	.58
Butler.....	34,541	188,060	5.44	12,547	231,948	18.49	133	2,430	18.27	4,610	4,776	1.04	21,335	26,523	1.24
Calhoun.....	25,674	131,072	5.11	10,993	129,196	11.75	368	5,247	14.26	1,730	1,819	1.05	22,446	53,285	2.37
Carroll.....	28,379	180,586	6.36	11,970	174,906	14.61	368	7,100	19.29	846	427	.50	36,887	22,082	.60
Cass.....	30,068	244,194	8.12	12,889	297,797	23.10	720	22,131	30.74	5,097	7,211	1.41	31,364	58,758	1.87
Cedar.....	34,737	259,650	6.70	15,695	301,745	19.23	530	11,458	21.62	12,548	15,545	1.24	45,326	84,431	1.86
Cerro Gordo.....	27,727	151,057	5.45	10,095	205,777	20.38	128	2,434	19.06	5,921	7,253	1.22	17,683	31,948	1.81
Cherokee.....	28,986	202,107	6.97	10,335	207,904	20.12	228	4,543	20.10	1,260	1,345	1.07	32,317	48,546	1.50
Chickasaw.....	28,220	148,100	5.25	10,123	248,239	24.52	57	1,130	19.82	1,636	1,716	1.05	10,570	22,318	2.11
Clarke.....	26,029	235,436	9.05	10,496	241,924	23.05	230	6,408	27.86	2,596	3,173	1.22	12,575	48,997	3.90
Olay.....	19,864	89,261	4.49	8,664	170,821	19.01	179	3,488	19.49	3,193	1,679	.53	14,020	13,371	.95
Olayton.....	34,608	219,540	6.34	18,955	317,241	22.75	172	3,769	21.91	4,618	7,992	1.73	23,298	48,476	2.08
Clinton.....	46,387	257,766	5.68	16,270	291,846	17.94	210	3,955	18.53	2,514	2,560	1.01	42,348	47,829	1.13
Crawford.....	37,471	222,480	5.94	12,300	228,126	17.15	643	13,541	21.06	5,776	6,460	1.19	46,092	53,419	1.16
Dallas.....	30,771	291,381	9.47	14,781	366,096	24.77	453	11,970	26.42	1,481	2,922	1.97	26,943	90,627	3.36
Davis.....	25,270	202,146	8.00	12,705	344,220	27.09	193	5,667	29.31	21,734	32,650	1.50	7,103	25,977	3.66
Decatur.....	26,446	228,386	8.64	12,812	202,373	15.80	272	7,046	25.90	8,493	9,731	1.15	9,690	35,047	3.62
Delaware.....	38,413	219,365	5.71	11,732	231,558	19.74	162	8,484	21.51	2,559	2,821	1.10	22,171	51,283	2.31
Des Moines.....	18,771	196,101	10.45	10,387	326,947	31.48	226	9,000	39.82	3,338	6,053	1.81	11,678	33,988	2.91
Dickinson.....	7,531	31,019	4.12	4,684	92,249	19.68	123	2,612	22.86	3,249	3,274	1.01	2,080	8,875	1.88
Dubuque.....	34,749	202,784	5.84	12,718	255,522	20.09	204	3,825	18.75	4,682	4,856	1.04	23,393	31,777	1.36
Emmet.....	7,330	31,023	4.23	4,406	66,601	15.12	76	1,439	18.93	1,590	1,733	1.10	3,528	3,327	.94

Fayette	63,710	390,981	6.43	15,333	337,579	23,08	181	3,842	19,85	4,436	4,481	1.01	19,476	39,943	2.05
Floyd	37,990	137,609	6.08	10,336	102,410	17.77	88	988	16.69	3,794	3,681	.99	18,694	25,444	1.36
Franklin	30,704	145,569	4.74	9,923	176,966	17.82	164	2,007	16.98	3,077	3,065	1.00	26,652	31,370	1.17
Fremont	39,918	312,301	7.13	12,323	304,112	19.00	1,580	38,072	31.67	908	1,019	1.03	34,230	61,966	1.55
Greene	30,636	177,305	6.79	13,005	296,065	16.07	240	6,000	23.84	1,513	1,555	1.03	28,131	61,910	2.37
Grundy	34,484	172,134	6.03	11,665	183,349	16.71	179	3,560	30.00	1,976	1,935	.98	23,949	38,058	1.37
Guthrie	38,443	226,365	8.03	13,452	304,774	22.66	486	13,810	28.42	1,813	2,490	1.37	21,806	31,485	3.77
Hamilton	33,786	165,357	4.90	11,459	230,667	19.27	249	5,270	21.10	1,168	1,166	1.00	22,436	47,022	2.10
Hancock	16,326	122,701	7.52	7,576	144,216	19.04	302	8,331	21.10	764	514	.67	10,066	11,740	1.16
Hardin	30,702	226,776	7.39	11,443	266,420	23.19	193	5,323	26.33	2,817	3,877	1.38	25,058	53,754	3.07
Harrison	31,452	245,969	7.83	14,117	315,118	22.32	826	24,965	30.25	1,308	1,308	1.10	26,911	85,983	3.20
Henry	22,303	192,326	8.62	12,424	267,379	21.52	161	3,826	23.76	19,413	19,413	1.86	14,130	40,035	2.83
Howard	20,556	130,229	5.85	8,725	163,607	18.75	63	1,455	23.10	3,921	4,655	1.19	7,742	14,238	1.85
Humboldt	20,592	106,803	5.11	7,643	145,004	19.22	181	3,227	17.83	2,922	2,914	1.00	17,935	29,854	1.66
Ida	22,073	156,063	7.10	8,194	168,265	20.53	436	10,066	23.13	745	696	.93	26,416	33,843	1.28
Iowa	26,004	187,861	4.94	12,865	260,067	19.44	406	7,637	18.61	7,985	7,653	1.08	34,076	60,040	1.76
Jackson	38,991	241,002	8.31	10,604	281,346	26.53	179	4,265	23.63	3,477	5,165	1.49	21,963	46,079	2.10
Jasper	44,474	338,243	7.61	18,730	476,565	25.44	590	17,449	29.57	8,986	9,340	1.04	42,544	112,514	2.64
Jefferson	22,502	198,923	8.84	12,023	308,910	25.69	193	4,374	22.66	10,398	14,046	1.35	10,684	39,315	3.68
Johnson	38,283	365,085	9.53	15,455	346,173	22.40	542	14,670	27.07	8,350	12,751	1.53	34,925	82,827	2.37
Jones	41,642	325,061	7.81	13,182	319,188	24.21	294	7,916	26.93	3,595	3,595	1.00	29,282	46,204	1.58
Keokuk	32,930	301,542	9.14	17,114	514,654	30.07	439	13,213	30.10	6,797	10,461	1.54	21,846	82,377	3.77
Kossuth	26,575	122,777	4.62	12,324	250,379	20.32	186	3,665	19.70	3,185	3,938	1.24	17,377	44,087	2.54
Lee	21,424	162,833	7.60	11,403	293,596	25.75	546	15,051	27.57	9,637	16,082	1.66	9,092	31,953	3.51
Linn	45,110	368,249	8.16	20,051	463,827	23.13	483	11,720	24.27	4,650	5,284	1.14	27,920	57,907	2.07
Louisa	20,428	189,381	9.27	10,142	305,842	30.16	155	4,495	29.00	1,402	2,800	2.00	13,116	25,834	1.97
Lucas	23,212	235,351	10.14	10,176	345,355	33.94	233	7,028	30.16	8,121	16,821	2.07	9,220	40,361	4.38
Lydon	9,020	49,157	5.45	9,004	125,848	13.98	320	4,387	13.71	870	862	.99	12,514	13,213	1.03
Madison	31,539	272,497	8.59	14,175	331,726	23.40	391	9,463	24.20	4,353	7,112	1.63	23,304	73,197	3.14
Mahaska	29,977	251,264	8.38	16,228	457,148	28.17	617	16,397	26.58	17,643	24,688	1.40	23,941	69,082	2.89
Marion	32,963	290,063	8.80	14,278	415,001	29.07	340	10,311	26.14	14,063	20,680	1.47	28,916	100,959	3.49
Marshall	32,451	242,006	7.46	13,807	259,054	19.49	230	5,002	21.75	5,136	5,988	1.17	31,215	70,576	2.26
Mills	24,766	180,555	7.29	11,204	248,448	18.60	766	17,534	22.63	479	638	1.33	19,166	39,424	2.06
Mitchell	20,968	139,114	6.63	9,111	208,704	22.91	67	1,348	20.12	3,220	3,460	1.07	12,841	26,533	2.07
Monona	30,342	184,237	6.07	12,340	195,959	15.88	850	19,214	22.60	3,636	3,393	.93	26,489	48,498	1.83
Monroe	23,111	212,391	9.21	8,887	279,311	31.43	251	7,815	31.14	5,256	10,586	2.01	6,370	25,581	4.02
Montgomery	25,428	240,983	9.48	10,286	234,480	22.80	425	11,531	27.13	2,236	3,145	1.41	24,705	90,055	3.63
Muscatine	21,354	206,227	9.66	11,963	335,415	27.99	396	11,632	31.52	1,915	2,140	1.12	21,120	55,133	2.61
O'Brien	20,521	103,461	5.04	10,869	158,816	14.61	285	4,233	14.86	8,611	8,610	1.00	22,861	38,058	1.66
Osceola	7,502	33,971	4.53	5,398	77,724	14.48	194	2,869	14.74	3,589	2,532	.65	4,168	4,711	1.14
Page	32,380	262,695	8.11	15,967	350,474	21.95	711	19,522	27.46	4,561	6,084	1.33	34,414	120,656	3.51
Palo Alto	21,523	108,007	5.02	8,262	117,436	14.21	216	3,546	16.42	1,760	1,764	1.00	10,972	13,833	1.26
Plymouth	29,116	136,477	4.69	14,822	306,886	20.84	544	14,075	25.86	1,577	1,186	.75	38,452	38,452	1.00
Pocahontas	21,987	119,420	5.43	9,072	156,691	17.27	390	7,150	18.33	1,650	1,666	1.01	15,876	32,188	2.02
Polk	30,101	188,518	6.26	17,982	457,777	26.45	783	22,304	28.49	1,383	1,386	1.00	22,021	58,670	2.66
Pottawattamie	50,546	402,443	7.96	22,901	432,725	18.90	1,824	50,175	27.51	2,645	3,842	1.45	51,414	67,480	1.31
Poweshiek	39,097	282,576	7.23	14,742	341,518	23.17	438	11,093	25.33	4,079	5,183	1.27	41,548	96,076	2.31
Ringgold	30,989	261,423	8.45	13,987	294,192	21.03	316	8,277	26.19	5,818	9,272	1.59	12,745	45,936	3.60
Sac	33,800	160,195	4.73	11,319	203,334	17.96	356	5,445	15.29	4,214	4,777	1.13	30,493	42,845	1.41
Scott	26,400	202,563	7.68	13,049	315,022	24.14	574	15,850	27.61	2,349	2,343	1.00	32,535	70,039	2.15

STATEMENT NO. XX.--CONTINUED.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.	Number.	Total value.	Average value.
Shelby.....	27,552	173,772	6.31	14,198	261,651	18.43	656	14,005	22.25	1,690	2,180	1.29	35,475	68,623	1.93
Sioux.....	21,881	157,214	7.18	12,943	229,072	17.70	432	9,865	22.84	4,414	2,220	.50	38,835	21,033	.54
Story.....	30,583	186,044	6.08	14,301	294,428	20.59	347	7,894	22.75	2,780	4,358	1.57	19,242	39,880	2.07
Tama.....	48,220	401,555	8.33	16,099	388,424	25.73	320	8,818	27.56	3,316	4,928	1.29	40,714	106,462	2.66
Taylor.....	30,043	254,852	8.48	12,183	273,943	22.49	316	6,265	19.82	5,949	7,521	1.26	23,949	68,500	2.86
Union.....	26,225	220,692	8.42	9,939	228,782	22.91	206	4,954	24.05	4,278	5,337	1.25	13,610	42,436	3.12
Van Buren.....	21,543	217,762	10.11	11,448	326,491	28.52	266	9,941	37.37	29,749	65,634	2.21	6,027	32,917	5.46
Wapello.....	14,710	156,640	9.37	11,459	269,952	23.59	308	9,103	22.87	4,914	10,828	2.20	10,062	31,953	3.08
Warren.....	31,722	240,236	7.57	15,389	351,253	22.85	357	8,058	22.57	3,967	5,742	1.45	23,467	56,801	2.42
Washington.....	33,065	284,610	8.62	15,160	417,266	27.52	372	11,217	30.15	2,585	2,682	1.04	28,225	56,489	2.00
Wayne.....	31,561	205,655	6.52	14,921	308,235	20.52	282	7,194	25.51	5,240	5,392	1.03	11,529	22,916	1.90
Webster.....	34,030	221,188	6.50	13,925	278,500	20.00	401	8,020	20.00	892	1,368	1.50	14,632	58,628	4.00
Winnebago.....	13,739	59,274	4.31	5,668	90,281	16.21	97	1,611	16.61	1,584	1,208	.76	6,176	17,397	2.83
Winneshiek.....	34,068	196,286	5.47	13,453	289,628	21.53	64	1,263	19.77	8,772	3,940	1.04	27,544	58,223	2.11
Woodbury.....	36,204	220,138	6.07	18,680	332,836	17.82	1,008	22,140	21.96	2,766	2,170	.78	27,808	42,203	1.52
Worth.....	20,725	97,499	4.70	6,778	135,972	19.75	68	1,413	20.78	3,073	3,094	1.01	12,324	15,838	1.29
Wright.....	26,483	123,338	4.66	10,206	149,553	14.69	260	4,335	16.67	937	887	.95	18,754	31,750	1.69
Total.....	2,852,375	19,925,539	6.99	1,212,750	26,285,029	21.67	35,845	8,601	23.85	436,367	505,202	1.36	2,204,794	4,721,201	2.14

STATEMENT No. XXI.

Showing the number of live stock, the assessed and total value of the same, for a period of twenty-four years.

YEAR.	No. of cattle.
1870.....	667.
1871.....	939.
1872.....	1,065.
1873.....	1,178.
1874.....	1,322.
1875.....	1,435.
1876.....	1,508.
1877.....	1,452.
1878.....	1,41.
1879.....	1,528.
1880.....	1,757.
1881.....	1,952.
1882.....	2,106.
1883.....	2,157.
1884.....	2,050.
1885.....	2,310.
1886.....	2,450.
1887.....	2,741.
1888.....	2,909.
1889.....	3,110.
1890.....	3,141.
1891.....	3,208.
1892.....	3,185.
1893.....	3,352.

Average values derived from the foregoing.

STATEMENT No. XXII.

Abstract of the assessment of real estate in the State as reported by the several counties in 1891, and the equalized value as fixed by the State Board of Equalization for the years 1891 and 1892, and the personal property reported by the counties for the year 1892.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increased percent by State Board.	Decreased percent by State Board.	Equalized value of land and town lots as fixed by State Board.	Reported value of personal property, not changed by State Board.	Reported value of railroad property, not changed by State Board.	Value before real-estate was equalized by State Board.	Equalized total value, showing change made by State Board in real estate.	Tree exemptions.
Adair.....	358,208	6.42	7.06	2,300,835	278,743	2,579,578	10	...	2,837,535	830,142	225,836	3,655,556	3,913,513	51,704
Adams.....	266,867	6.49	7.13	1,732,711	222,019	1,954,730	10	...	2,150,203	683,495	405,655	3,043,890	3,239,353	28,572
Allamakee.....	408,241	4.90	4.90	2,002,121	353,328	2,355,447	...	...	2,355,447	661,334	252,197	3,268,978	3,268,978	...
Appanoose.....	321,537	6.76	7.43	2,174,995	530,345	2,705,340	10	...	2,975,874	1,289,023	521,013	4,515,379	4,765,913	1,048
Audubon.....	283,171	8.24	7.83	2,333,828	233,041	2,566,869	...	5	2,438,526	586,846	118,040	3,371,755	3,243,412	81,673
Benton.....	440,840	11.07	11.07	4,881,487	784,572	5,666,059	...	...	5,666,059	1,759,329	629,073	8,054,467	8,054,467	11,337
Black Hawk.....	347,563	10.36	10.87	3,601,683	1,399,208	5,000,891	5	...	5,250,935	1,271,744	546,940	6,819,575	7,069,619	14,225
Boone.....	357,450	8.34	8.34	2,980,158	907,891	3,788,049	...	...	3,788,049	891,962	611,605	5,191,616	5,191,616	18,921
Bremer.....	271,872	8.61	8.61	2,339,716	299,055	2,638,771	...	...	2,638,771	951,561	244,227	3,834,559	3,834,559	2,920
Buchanan.....	351,519	9.85	9.35	3,461,989	740,751	4,202,720	...	5	3,962,584	1,519,299	289,536	6,011,975	5,801,469	1,276
Buena Vista.....	351,301	5.15	5.92	1,808,674	330,070	2,138,744	15	...	2,459,555	458,271	298,195	2,885,210	3,206,922	252,748
Butler.....	363,961	6.13	7.25	2,229,818	317,378	2,547,196	20	...	3,056,634	785,763	394,498	3,727,457	4,236,895	50,409
Calhoun.....	369,281	5.78	7.64	2,075,391	228,745	2,304,136	...	...	2,304,136	555,420	282,838	3,142,394	3,142,394	189,935
Carroll.....	357,632	5.88	7.64	2,101,784	423,504	2,525,288	30	...	3,282,872	692,529	554,281	3,773,098	4,530,682	127,454
Cass.....	358,347	10.31	9.80	3,644,462	751,500	4,445,962	...	5	4,223,664	1,234,707	513,394	6,194,063	5,971,765	13,980
Cedar.....	356,291	11.93	11.93	4,251,914	492,460	4,734,374	...	...	4,734,374	1,509,665	598,536	6,842,575	6,842,575	...
Cerro Gordo.....	357,997	8.01	7.61	2,869,046	691,062	3,560,108	...	5	3,384,953	745,399	417,521	4,626,938	4,447,783	106,756
Cherokee.....	354,657	7.30	7.30	2,589,965	377,557	2,967,522	...	...	2,967,522	651,706	296,547	3,883,775	3,883,775	197,638
Chickasaw.....	309,794	6.28	6.28	1,944,476	231,491	2,175,967	...	...	2,175,967	589,618	267,425	3,033,010	3,033,010	44,835
Clarke.....	274,083	6.59	6.59	1,805,332	269,457	2,074,789	...	...	2,074,789	839,569	412,692	3,327,050	3,327,050	2,154
Clay.....	350,011	8.96	4.74	1,385,993	211,528	1,597,521	20	...	1,917,025	441,685	181,698	2,220,904	2,540,408	108,030
Clayton.....	484,988	6.54	6.86	3,165,407	497,473	3,662,880	5	...	3,846,024	1,589,305	521,877	5,754,062	5,937,206	...
Clinton.....	429,951	10.42	10.42	4,481,555	2,259,523	6,741,078	...	...	6,741,078	1,623,246	954,719	9,319,043	9,319,043	...
Crawford.....	444,890	6.94	6.94	3,087,282	312,602	3,399,884	...	...	3,399,884	719,772	540,928	4,660,564	4,660,564	166,074
Dallas.....	366,318	9.69	9.69	3,548,044	633,876	4,181,920	...	...	4,181,920	1,276,999	586,466	6,044,876	6,044,876	16,476
Davis.....	328,602	6.35	6.66	2,084,961	253,280	2,338,241	5	...	2,455,153	1,144,703	322,593	3,805,542	3,022,454	...
Decatur.....	362,005	6.86	6.16	1,945,133	308,146	2,253,279	5	...	2,365,942	1,076,723	316,199	3,646,201	3,769,894	...
Delaware.....	343,526	8.23	8.64	2,825,875	443,987	3,269,862	5	...	3,439,355	948,157	418,873	4,636,891	4,800,384	...
Des Moines.....	257,260	12.12	12.12	3,118,644	3,619,032	6,737,696	...	...	6,737,696	2,129,804	503,356	9,370,756	9,370,756	...

Blackman.....	4.34	4.29	944,720	159,124	1,147,848	250,200	130,500	1,534,524	1,528,554	80,885
Dubuque.....	9.45	9.46	3,743,044	6,546,845	9,349,909	3,000,023	551,435	12,801,367	12,801,367	.....
Emmet.....	3.83	4.07	957,739	134,097	1,091,836	147,063	60,006	2,330,334	1,344,985	419,17
Fayette.....	7.85	7.86	3,540,175	403,501	3,943,676	1,148,972	414,046	5,528,094	5,528,094	16,950
Floyd.....	4.84	7.89	2,340,576	414,931	2,745,507	849,091	326,033	3,920,260	4,057,535	24,265
Franklin.....	7.01	7.01	2,334,779	179,435	2,514,214	600,897	208,346	3,622,507	3,622,507	106,801
Freemont.....	8.77	9.20	2,745,931	370,240	3,116,171	1,149,501	353,911	4,608,553	4,764,841	2,936
Greene.....	7.69	7.69	2,798,597	853,954	3,652,551	832,037	441,372	4,443,940	4,443,940	122,534
Grundy.....	5.19	8.19	2,568,394	179,526	2,747,920	740,545	165,959	3,675,374	3,675,374	30,800
Guthrie.....	7.17	7.17	2,739,599	465,904	3,205,503	943,859	470,008	4,619,963	4,619,963	51,625
Hamilton.....	6.18	6.79	2,202,128	323,922	2,526,050	815,841	455,955	3,507,846	4,051,451	69,000
Hancock.....	5.13	5.13	1,514,407	113,035	1,627,442	275,437	285,245	2,486,114	2,486,114	122,782
Hardin.....	7.75	7.75	2,703,449	466,865	3,170,314	559,420	542,453	4,275,316	4,275,316	64,453
Harrison.....	8.01	8.01	3,438,141	630,896	4,069,037	1,248,907	632,247	5,944,771	6,944,771	45,255
Henry.....	10.80	10.86	2,929,360	779,188	3,708,548	1,548,177	398,038	5,654,713	6,654,713	4,025
Howard.....	7.04	7.04	2,061,752	277,755	2,339,507	540,799	179,844	3,080,150	3,080,150	210,17
Humboldt.....	5.75	5.75	1,540,876	196,405	1,737,281	475,238	386,675	2,509,194	2,509,194	129,894
Ida.....	9.55	8.12	2,558,181	270,783	2,828,964	689,919	178,782	3,577,665	3,553,321	163,025
Iowa.....	8.07	8.07	3,025,358	288,764	3,314,122	1,094,790	429,659	4,883,203	4,883,203	46,164
Jackson.....	7.19	7.19	2,873,776	577,379	3,451,155	1,351,751	320,509	5,123,415	5,123,415	.....
Jasper.....	9.18	9.18	701,064	701,064	4,825,641	1,704,698	818,773	7,439,102	7,439,102	5,726
Jefferson.....	9.14	9.60	4,124,577	487,591	4,612,168	1,094,790	623,187	4,706,248	4,855,661	2,234
Johnson.....	11.11	11.11	2,500,690	1,365,822	3,866,512	1,975,707	532,024	8,193,597	8,193,597	.....
Jones.....	10.74	10.74	4,320,044	534,926	4,854,970	1,514,750	385,807	6,204,743	6,204,743	.....
Keokuk.....	10.50	10.50	3,769,260	707,837	4,477,097	1,989,104	507,013	7,015,526	7,015,526	.....
Kossuth.....	4.11	4.11	2,401,455	293,841	2,695,297	582,463	425,693	3,703,456	3,703,456	231,564
Lee.....	10.16	10.16	3,265,502	3,658,302	6,923,804	2,171,678	827,854	9,923,396	9,923,396	5,425
Linn.....	12.43	12.43	5,551,172	3,017,909	8,569,081	2,680,234	843,213	12,122,525	12,122,525	.....
Louisa.....	8.00	8.00	2,144,590	283,872	2,428,462	946,020	361,492	3,789,974	3,789,974	2,122
Lucas.....	7.34	7.34	2,004,222	376,690	2,380,912	936,392	505,027	3,822,321	3,822,321	.....
Lyon.....	5.51	5.51	1,991,462	188,107	2,179,569	321,448	419,475	2,920,492	2,920,492	228,593
Madison.....	6.72	7.39	2,381,908	302,656	2,684,563	1,086,445	250,895	4,021,803	4,290,249	18,743
Mahaska.....	11.58	11.58	4,137,171	951,437	5,088,608	1,780,074	550,532	7,419,214	7,419,214	7,237
Marion.....	9.79	9.79	3,451,986	814,647	4,266,633	1,640,132	172,102	6,378,847	6,378,847	.....
Marshall.....	10.15	10.15	3,441,190	1,273,542	4,714,732	1,168,227	820,708	6,703,737	6,939,496	23,099
Mills.....	8.99	8.99	2,282,465	354,052	2,636,517	992,522	726,724	4,355,763	4,487,584	24,807
Mitchell.....	7.38	7.38	2,135,852	291,863	2,427,715	634,710	222,628	3,295,051	3,295,051	11,142
Monona.....	5.27	6.31	2,165,984	225,395	2,427,715	709,816	456,286	3,557,461	4,035,735	111,484
Monroe.....	6.60	6.60	1,798,123	417,944	2,216,071	895,599	649,858	3,761,496	3,761,496	1,497
Montgomery.....	10.64	10.64	2,845,543	608,416	3,453,959	1,129,637	484,941	5,068,537	5,068,537	6,317
Muscatine.....	13.04	13.04	3,420,215	1,325,620	4,745,835	1,871,179	755,419	7,372,433	7,372,433	.....
O'Brien.....	5.57	5.57	1,957,606	278,271	2,235,877	518,912	405,735	3,160,524	3,160,524	256,100
Osceola.....	4.77	4.77	1,183,690	118,945	1,302,635	205,793	229,944	1,738,272	1,738,272	118,610
Page.....	10.78	10.78	3,567,697	812,739	4,380,436	1,744,650	398,202	6,521,288	6,521,288	.....
Palo Alto.....	5.00	5.00	1,712,850	204,170	1,917,020	411,937	315,585	2,644,542	2,644,542	157,690
Plymouth.....	6.47	6.79	3,427,531	498,365	3,925,896	869,047	534,563	5,329,506	5,525,800	346,000
Pocahontas.....	5.82	5.82	2,075,917	159,986	2,235,903	605,581	281,215	3,022,699	3,022,699	157,250
Polk.....	12.56	12.56	4,220,256	13,192,994	17,413,250	3,186,256	994,140	21,563,646	21,563,646	1,180
Pottawattamie.....	10.19	10.19	5,947,064	4,269,375	10,216,439	2,176,522	1,520,107	13,913,068	13,913,068	.....
Poweshiek.....	8.49	8.90	3,111,341	643,605	3,754,946	1,398,138	589,678	5,742,762	5,930,509	6,575

STATEMENT NO. XXII—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increase per cent by State Board.	Decrease per cent by State Board.	Equalized value of land and town lots, as fixed by State Board.	Reported value of personal property, not changed by State Board.	Reported value of railroad property, not changed by State Board.	Reported total value before real estate was equalized by State Board.	Equalized total value, showing change made by State Board in real estate.	Tree exemptions.
Ringold	335,506	6.73	6.73	2,259,518	216,727	2,476,245	...	...	2,476,245	888,338	307,968	3,673,051	3,673,051	28,346
Sac	355,164	7.30	7.30	2,593,345	290,202	2,883,547	...	...	2,883,547	698,831	290,568	3,872,946	3,872,946	197,492
Scott	276,422	15.37	15.37	4,247,258	3,429,324	7,676,582	...	...	7,676,582	2,257,747	503,099	10,437,428	10,437,428	...
Shelby	375,302	7.90	7.90	2,965,097	264,162	3,229,259	...	...	3,229,259	865,318	326,591	4,421,168	4,421,168	99,400
Sioux	479,013	5.89	5.89	2,819,335	391,282	3,210,617	...	...	3,210,617	885,274	774,718	4,870,629	4,870,629	260,926
Story	352,711	8.42	8.42	2,968,236	490,695	3,458,931	...	...	3,458,931	1,074,996	618,441	5,152,368	5,152,368	33,336
Tama	456,674	9.06	9.06	4,139,319	718,423	4,857,742	...	...	4,857,742	1,502,419	676,032	7,034,193	7,034,193	30,173
Taylor	328,124	8.13	8.13	2,667,377	352,102	3,019,479	6	...	3,170,452	1,135,975	244,376	4,399,630	4,399,630	21,914
Union	271,984	7.34	7.34	1,996,413	737,277	2,733,690	...	...	2,733,690	544,484	654,520	3,852,694	3,852,694	40,666
Van Buren	303,258	9.96	9.96	3,019,298	453,460	3,472,758	...	...	3,299,121	1,425,394	325,638	5,233,810	5,233,810	4,335
Wapello	265,696	10.62	10.62	2,820,921	2,512,676	5,333,597	...	...	5,363,797	1,761,679	745,289	7,870,765	7,870,765	500
Warren	361,237	8.90	8.90	3,215,673	349,105	3,564,778	...	...	3,564,783	1,273,820	363,568	5,202,171	5,202,171	7,833
Washington	356,301	10.77	10.77	3,836,590	673,911	4,510,501	...	...	4,510,501	2,055,762	442,637	7,008,950	7,008,950	3,100
Wayne	328,328	7.20	7.20	2,363,967	393,017	2,756,984	...	...	2,756,984	1,249,102	410,890	4,416,976	4,416,976	89,552
Webster	442,187	5.21	5.21	2,304,220	617,642	2,921,862	15	...	3,360,141	790,888	733,934	4,446,684	4,446,684	83,208
Winnebago	250,475	4.52	4.52	1,131,020	71,943	1,202,963	...	...	1,202,963	247,833	72,800	1,523,596	1,523,596	2,650
Winnechiek	428,636	6.85	6.85	2,937,970	493,647	3,431,617	...	...	3,431,657	903,880	352,051	4,777,598	4,777,598	202,680
Woodbury	513,635	6.27	6.27	3,222,113	15,068,746	18,290,859	...	...	18,290,859	5,643,216	570,005	24,504,086	24,504,086	88,204
Worth	251,940	4.33	4.33	1,090,426	81,514	1,171,940	...	...	1,171,940	374,517	217,730	1,764,217	1,764,217	150,535
Wright	364,779	4.97	4.97	1,811,775	233,730	2,045,505	...	...	2,045,505	533,618	390,361	2,969,484	2,969,484	...
Total	34,700,387	7.91	8.05	274,477,686	96,744,226	371,221,911	...	...	376,181,276	112,882,577	44,924,456	529,028,944	533,988,309	5,753,457

STATEMENT No. XXIII.

Abstract of the assessment of real estate and personal property in the State as reported by the several County Auditors and the equalized value as fixed by the State Board of Equalization for the year 1893.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increase per cent.	Decrease per cent.	Equalized value of land and town lots.	Value of personal property.	Value of railroad property.	Reported total value.	Equalized total value.	Tree exemptions.
Adair.....	358,007	6.46	7.11	2,312,030	299,468	2,611,498	10	..	2,872,648	859,921	225,963	3,647,382	3,958,532	30,006
Adams.....	266,703	6.72	7.30	1,792,444	249,416	2,041,860	10	..	2,246,046	746,595	392,434	3,189,889	3,385,073	29,503
Allamakee.....	409,241	4.85	4.85	1,979,132	377,225	2,356,357	..	..	2,356,357	731,820	252,197	3,340,374	3,340,374	..
Appanoose.....	223,316	7.05	7.76	2,278,522	760,094	3,038,621	10	..	3,342,483	1,137,749	525,905	4,702,275	5,008,137	3,512
Audubon.....	283,449	9.78	9.78	2,771,677	325,569	3,097,246	..	..	3,097,246	719,981	118,040	3,935,267	3,935,267	61,944
Benton.....	443,155	11.09	11.09	4,914,031	863,633	5,777,664	..	..	5,777,664	1,757,417	634,807	8,469,888	8,469,888	10,254
Black Hawk.....	345,304	10.80	10.80	3,729,787	1,720,432	5,450,199	..	..	5,450,199	1,333,816	561,361	7,345,376	7,345,376	9,575
Boone.....	362,824	9.18	9.18	3,329,506	877,479	4,206,985	..	..	4,206,985	801,757	507,234	5,516,023	5,516,023	28,058
Bremer.....	270,732	8.89	8.89	2,405,614	370,892	2,776,506	..	..	2,776,506	869,773	247,169	3,893,448	3,893,448	1,780
Buchanan.....	351,403	10.36	10.36	3,639,470	851,052	4,490,522	..	..	4,490,522	1,429,203	298,618	6,218,343	6,218,343	1,425
Buena Vista.....	352,953	6.03	6.63	2,127,203	387,783	2,514,986	10	..	2,766,484	467,913	287,710	3,270,609	3,522,107	241,357
Butler.....	384,560	7.34	8.07	2,674,460	319,704	2,994,164	10	..	3,293,599	817,776	304,166	4,206,096	4,505,511	50,810
Oalhoum.....	353,466	8.42	8.42	2,977,388	432,463	3,409,856	..	..	3,409,856	545,944	268,270	4,244,070	4,244,070	160,753
Oarroll.....	358,106	6.84	7.88	2,080,982	453,321	2,534,313	36	..	3,434,823	694,663	555,534	4,784,530	4,675,040	102,707
Cass.....	357,729	10.27	10.27	3,675,636	824,304	4,499,940	..	..	4,499,940	1,196,570	513,806	6,209,316	6,209,316	13,300
Cedar.....	356,794	12.22	12.22	4,359,211	594,479	4,953,690	..	..	4,953,690	1,386,258	574,715	6,926,663	6,926,663	..
Cerro Gordo.....	356,488	7.70	7.70	2,746,425	881,201	3,627,716	..	..	3,627,716	709,305	403,816	4,740,837	4,740,837	99,810
Cherokee.....	361,340	7.97	7.97	2,878,332	478,577	3,356,909	..	..	3,356,909	748,846	264,341	4,370,096	4,370,096	170,070
Chickasaw.....	310,097	6.35	6.99	1,969,781	244,047	2,213,828	10	..	2,435,211	644,950	280,274	3,139,052	3,360,435	47,775
Clarke.....	273,946	7.26	7.26	1,989,777	296,565	2,286,342	..	..	2,286,342	850,580	399,443	3,536,365	3,536,365	2,923
Olay.....	353,055	4.14	5.38	1,461,573	273,551	1,735,124	30	..	2,255,661	422,658	181,612	2,339,394	2,859,981	174,140
Clayton.....	483,988	6.65	6.98	3,218,441	512,628	3,731,069	..	..	3,917,622	1,489,081	522,177	5,693,227	6,879,780	..
Clinton.....	428,065	10.79	10.79	4,620,406	2,722,629	7,343,035	6	..	7,343,035	1,574,257	962,119	9,879,411	9,879,411	..
Orawford.....	445,331	8.55	8.55	3,806,731	386,494	4,192,225	..	..	4,192,225	723,165	584,892	5,500,282	5,500,282	169,344
Dallas.....	366,186	10.10	10.10	3,698,321	720,966	4,419,287	..	..	4,419,287	1,361,186	589,168	6,369,641	6,369,641	16,453
Davis.....	318,407	7.29	7.29	2,321,406	324,542	2,645,948	..	..	2,645,948	1,085,345	311,653	4,052,946	4,052,946	..
Decatur.....	332,517	6.40	6.40	2,126,586	365,586	2,492,184	..	..	2,492,184	994,499	316,199	3,807,882	3,807,882	5,304

STATEMENT NO. XXIII—CONTINUED.

COUNTIES.	Acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of land.	Reported value of town lots.	Reported value of land and town lots.	Increase per cent.	Decrease per cent.	Equalized value of land and town lots.	Value of personal property.	Value of railroad property.	Reported total value.	Equalized total value.	Tree exemptions.
Delaware.....	353,506	8.72	9.16	3,084,067	484,522	3,550,579	5	..	3,728,108	972,411	431,560	4,954,550	5,132,079	.....
Des Moines.....	258,319	12.76	12.76	3,296,282	3,130,378	6,426,660	..	..	6,426,660	2,067,007	504,976	8,998,643	8,998,643	.....
Dickinson.....	234,521	5.22	5.22	1,224,190	198,895	1,423,085	..	..	1,423,085	254,815	142,482	1,820,382	1,820,382	108,515
Dubuque.....	375,053	9.81	9.81	3,640,712	5,523,126	9,203,838	..	..	9,203,838	3,010,691	566,925	12,781,454	12,781,454	..
Emmet.....	244,581	5.24	5.24	1,291,671	179,504	1,461,175	..	..	1,461,175	188,903	64,713	1,715,091	1,715,091	55,575
Fayette.....	452,421	7.85	7.85	3,552,654	489,445	4,042,099	..	..	4,042,099	1,181,148	427,976	5,651,223	5,651,223	17,981
Floyd.....	309,838	8.21	8.21	2,544,130	536,906	3,080,036	..	..	3,080,036	901,392	324,651	4,306,079	4,306,079	24,347
Franklin.....	390,657	7.23	7.95	2,606,510	214,554	2,821,064	10	..	3,103,170	600,345	258,725	3,690,134	3,972,240	102,188
Fremont.....	311,184	9.58	10.54	2,981,725	501,386	3,483,111	10	..	3,831,422	1,131,827	334,186	4,949,124	5,297,435	7,063
Greene.....	364,010	9.17	9.17	3,339,662	407,803	3,747,465	..	..	3,747,465	888,489	447,078	5,063,052	5,063,052	123,748
Grundy.....	313,242	9.13	9.13	2,860,166	226,848	3,087,014	..	..	3,087,014	743,113	201,281	4,031,408	4,031,408	25,700
Guthrie.....	380,774	8.62	8.62	3,281,841	646,505	3,928,346	..	..	3,928,346	1,125,458	471,294	5,528,098	5,528,098	32,710
Hamilton.....	360,931	7.92	7.92	2,858,457	492,074	3,350,531	..	..	3,350,531	863,421	452,367	4,666,319	4,666,319	65,400
Hancock.....	355,150	5.77	5.77	2,048,000	167,892	2,215,892	..	..	2,215,892	380,559	285,245	2,881,696	2,881,696	178,000
Hardin.....	350,616	8.17	8.17	2,863,594	569,655	3,433,249	..	..	3,433,249	1,162,538	546,654	5,132,441	5,132,441	59,520
Harrison.....	428,725	8.19	8.19	3,513,333	861,576	4,374,909	..	..	4,374,909	1,289,724	542,411	6,207,044	6,207,044	68,251
Henry.....	269,545	10.93	10.93	2,945,609	801,981	3,747,590	..	..	3,747,590	1,582,253	385,539	5,725,662	5,725,662	1,436
Howard.....	292,909	7.31	7.31	2,147,428	354,414	2,501,842	..	..	2,501,842	587,939	186,410	3,276,191	3,276,191	21,183
Humboldt.....	268,737	6.82	6.82	1,833,314	288,075	2,121,389	..	..	2,121,389	534,356	396,148	3,051,893	3,051,893	141,337
Ida.....	265,495	9.67	9.67	2,567,951	284,057	2,852,008	..	..	2,852,008	557,409	178,782	3,588,199	3,588,199	163,925
Iowa.....	366,634	8.50	8.93	3,115,608	346,721	3,462,329	5	..	3,635,445	1,107,198	430,138	4,999,665	5,172,781	51,172
Jackson.....	365,507	7.28	8.74	2,662,028	593,723	3,255,751	20	..	3,906,901	1,176,147	321,289	4,753,187	5,404,337	..
Jasper.....	453,115	9.52	9.52	4,314,971	805,666	5,120,631	..	..	5,120,631	1,886,828	828,715	7,836,175	7,836,175	..
Jefferson.....	273,212	11.06	11.08	3,027,482	622,552	3,650,034	..	..	3,650,034	1,239,276	631,861	5,521,571	5,521,571	10,687
Johnson.....	388,707	11.03	11.58	4,287,612	1,452,302	5,739,914	5	..	6,026,910	1,969,457	532,110	8,231,481	8,518,477	9,782
Jones.....	357,299	11.25	11.25	4,021,276	576,427	4,597,703	..	..	4,597,703	1,458,485	345,887	6,422,075	6,422,075	..
Keokuk.....	362,256	11.23	11.23	4,069,359	769,695	4,839,054	..	..	4,839,054	2,041,362	506,909	7,387,325	7,387,325	..
Kossuth.....	595,560	4.88	5.85	2,905,758	447,642	3,353,400	20	..	4,024,080	667,222	499,811	4,520,433	5,191,113	221,562
Lee.....	320,573	10.33	10.33	3,312,609	3,747,847	7,060,456	..	..	7,060,456	2,088,537	842,011	9,971,044	9,971,044	3,170
Linn.....	455,630	12.40	12.40	5,650,712	3,383,189	8,983,901	..	..	8,983,901	2,808,171	863,072	12,655,144	12,655,144	500
Louisa.....	250,504	8.58	8.58	2,148,584	310,059	2,458,643	..	..	2,458,643	1,042,480	362,886	2,864,009	3,864,009	1,000
Lucas.....	278,074	7.57	7.57	2,067,789	391,208	2,458,993	..	..	2,458,993	1,016,507	491,512	3,967,114	3,967,114	..
Lyon.....	370,386	6.64	6.64	2,469,151	243,264	2,702,415	..	..	2,702,415	364,291	435,430	3,502,136	3,502,136	..
Madison.....	354,074	6.91	7.26	2,447,029	325,874	2,772,703	6	..	2,911,338	1,096,589	261,350	4,130,626	4,269,271	14,785
Marquette.....	357,703	12.09	12.09	4,324,529	1,097,207	5,421,736	..	..	5,421,736	1,806,108	563,517	7,791,361	7,791,361	10,195

Marlon.....	353,462	10.13	10.13	104,835	4,376,109	1,664,515	473,330	6,514,944	.....	23,944
Marshall.....	354,619	11.04	11.04	1,401,775	5,390,174	1,178,900	835,343	7,344,316	.....	26,803
Mills.....	365,947	10.56	10.56	387,006	3,197,662	922,487	608,463	4,813,664	.....	11,255
Mitchell.....	380,037	7.60	7.60	317,982	2,514,685	650,734	327,691	3,412,110	.....	105,365
Monroe.....	420,065	5.29	5.29	224,693	2,703,470	715,827	370,928	3,700,285	.....	2,975
Montgomery.....	271,268	6.83	6.83	446,072	2,598,226	916,697	609,056	3,823,849	.....	5,675
Monroe.....	265,730	11.73	11.73	671,304	3,788,537	1,113,806	471,396	5,878,732	.....	.....
Muscantine.....	262,300	14.25	14.25	1,508,100	5,246,000	1,721,869	765,727	7,724,586	.....	260,200
O'Brien.....	332,945	7.21	7.21	667,527	3,410,842	688,799	405,020	4,504,451	.....	108,527
O'Connell.....	351,602	5.18	5.18	138,154	1,440,454	212,646	240,326	1,893,426	.....	6,186
Pace.....	355,561	10.59	10.59	916,936	4,917,308	1,616,934	396,499	6,930,741	.....	141,863
Palo Alto.....	344,708	5.03	5.03	254,589	2,387,190	413,004	326,498	3,126,992	.....	279,300
Plymouth.....	536,017	7.77	7.77	707,898	5,380,901	892,717	534,258	6,787,976	.....	18,050
Pocahontas.....	353,913	6.03	6.03	257,778	2,511,413	491,856	281,184	3,284,452	.....	5,755
Polk.....	336,054	12.83	12.83	13,681,849	17,996,036	3,290,294	1,005,830	22,292,160	.....	93,325
Pottawattamie.....	562,166	10.30	10.30	4,302,148	10,299,627	2,100,306	1,520,049	13,919,981	.....	5,504
Poweshiek.....	369,759	8.53	8.53	682,949	4,218,841	1,381,071	589,743	5,806,124	.....	.....
Ringgold.....	337,875	6.75	6.75	245,743	2,524,786	889,814	319,535	3,734,135	.....	147,301
Sac.....	356,721	7.16	7.16	359,895	3,498,415	677,298	290,443	4,466,094	.....	100,163
Scott.....	274,440	15.42	15.42	3,750,110	7,981,988	2,338,000	504,866	10,824,854	.....	245,111
Shelby.....	375,561	8.84	8.84	311,794	3,632,352	816,075	326,688	4,775,115	.....	33,404
Sioux.....	479,369	6.02	6.02	409,813	4,025,632	879,788	773,770	5,679,190	.....	11,340
Story.....	353,370	9.01	9.01	610,219	3,794,246	1,088,598	620,337	5,613,181	.....	29,716
Tama.....	443,809	9.73	9.73	884,568	5,205,027	1,496,037	689,492	7,390,556	.....	35,623
Taylor.....	329,307	8.18	8.18	384,769	3,079,014	1,048,022	251,351	4,686,288	.....	9,925
Union.....	259,008	7.85	7.85	988,528	3,020,558	858,187	555,509	4,434,254	.....	.....
Van Buren.....	301,098	9.79	9.79	490,145	3,437,331	1,305,954	333,520	5,076,805	.....	51,411
Wapello.....	260,110	10.21	10.21	3,351,810	6,007,824	1,097,620	776,726	8,482,170	.....	4,568
Warren.....	360,186	8.99	8.99	404,306	3,644,179	1,246,148	371,463	5,261,700	.....	111,202
Washington.....	354,220	10.85	10.85	801,909	4,645,801	2,073,629	449,778	7,167,296	.....	101,851
Wayne.....	329,654	7.03	7.03	442,901	3,043,389	1,263,033	411,307	4,441,012	.....	1,975
Webster.....	447,580	8.29	8.29	537,811	4,350,186	1,055,798	708,544	6,114,528	.....	203,249
Winnebago.....	246,934	4.86	4.86	129,630	1,528,236	262,557	72,800	1,863,593	.....	88,198
Winneshiek.....	429,010	7.23	7.23	554,334	3,654,625	1,047,732	352,052	5,054,409	.....	144,604
Woodbury.....	530,615	7.21	7.21	13,068,850	16,882,411	4,044,683	530,105	21,457,199	.....	.....
Worth.....	258,390	4.38	4.38	91,040	1,521,281	371,782	217,527	2,110,590	.....	.....
Wright.....	361,823	6.09	6.09	358,801	2,563,760	561,973	383,706	3,509,439	.....	.....
Totals.....	34,714,202	8.44	8.71	103,922,048	839,152,253	112,816,344	44,987,830	554,956,426	856,857,799	5,364,706

STATEMENT No. XXIV.

Showing the assessment of personal property for 1893 in detail, as shown by supplemental reports of assessment, made by the County Auditors to the Auditor of State.

COUNTIES.	Value of vehicles.	Value of merchan- dise.	Capital employed in manufacture.	Moneys and credits	Taxable furniture.	Corporation stocks	Taxable farming utensils, or me- chanics' tools.	Other taxable property.	Total value of live stock.	Total value of per- sonal property.
Adair.....	21,255 \$	146,167 \$	1,730 \$	106,861 \$	12,768 \$	3,847 \$	1,970 \$	20,179 \$	545,344 \$	859,921
Adams.....	9,160	83,011	1,945	98,455	4,245	251	108	10,752	538,038	746,595
Allamakee.....	15,761	108,026	4,228	146,223	9,462	46,955	1,639	13,364	386,162	731,820
Appanoose.....	20,745	173,147	6,710	257,953	12,284	49,575	1,172	62,529	553,634	1,137,749
Audubon.....	10,190	145,014	1,040	76,279	6,347	1,000	4,770	13,901	461,390	719,851
Benton.....	23,403	213,004	25,966	518,547	11,598	54,794	4,222	26,538	979,355	1,757,417
Black Hawk.....	25,975	221,158	46,475	326,801	15,671	2,600	4,070	29,848	661,218	1,333,816
Boone.....	18,100	124,491	12,680	126,287	6,714	.....	1,435	11,728	500,322	801,757
Bremer.....	10,371	99,746	12,322	231,944	5,077	55,838	500	8,080	445,895	869,773
Buchanan.....	23,977	188,371	8,577	289,515	8,834	171,505	2,143	24,610	711,671	1,429,203
Buena Vista.....	4,336	88,017	6,060	102,828	2,810	.....	50	14,670	249,152	467,913
Butler.....	16,537	111,541	8,831	195,543	5,780	500	2,320	22,987	453,737	817,776
Calhoun.....	9,437	98,092	2,700	73,029	10,298	.....	1,380	30,401	320,619	545,444
Carroll.....	18,581	146,320	7,853	98,918	6,698	.....	1,198	20,014	385,101	694,683
Cass.....	26,216	224,617	1,500	218,229	11,509	59,372	.....	24,047	630,091	1,195,570
Cedar.....	21,181	141,771	3,205	510,641	11,055	500	1,955	35,121	672,829	1,398,258
Cerro Gordo.....	16,205	123,742	2,175	108,855	10,109	12,482	3,416	33,852	396,469	709,305
Cherokee.....	10,524	96,067	336	140,410	286	4,000	3,937	28,842	484,444	748,846
Chickasaw.....	7,522	85,582	4,460	76,022	1,292	31,962	200	16,397	421,503	644,950
Clarke.....	12,371	85,740	175	191,022	6,495	.....	1,303	17,536	535,938	850,580
Clay.....	5,468	62,060	475	40,416	3,732	5,514	1,525	24,848	278,020	422,658
Clayton.....	18,773	139,703	14,470	485,737	9,289	144,968	1,919	28,098	597,024	1,430,981
Clinton.....	30,814	263,846	69,387	293,986	29,006	226,263	405	56,714	603,956	1,674,257
Crawford.....	11,572	92,620	1,455	80,818	6,946	1,575	1,691	3,117	524,416	723,165
Dallas.....	32,000	210,291	9,141	280,131	25,000	3,000	2,415	56,212	762,996	1,361,186
Davis.....	20,596	92,003	3,675	337,822	10,967	100	2,100	17,412	610,650	1,095,345
Decatur.....	18,550	179,911	5,250	225,725	23,400	.....	1,128	63,960	482,585	999,499
Delaware.....	17,345	107,808	10,716	301,531	3,698	408	594	22,000	508,411	972,411
Des Moines.....	61,850	409,872	107,203	568,212	43,695	216,800	3,085	94,111	672,069	2,067,007
Dickinson.....	2,787	45,060	240	26,310	1,845	26,260	6,374	13,350	133,220	254,815
Dubuque.....	51,490	738,435	79,720	619,307	114,580	574,040	90,545	243,810	498,764	3,010,691

Kammet	8,006	33,084	75	57,080	797	800	1,451	6,737	104,123	188,903
Payette	13,348	140,367	8,085	319,464	11,005	3,553	1,010	15,941	666,528	1,181,148
Floyd	13,990	136,676	6,075	267,037	6,607	2,443	100	18,003	360,111	901,362
Franklin	6,778	91,665	2,310	113,482	3,250	600	100	20,453	350,497	600,345
Fremont	34,882	164,831	625	275,144	14,862	5,004	2,169	98,280	543,430	1,131,827
Greene	22,636	126,132	4,008	159,087	2,844	.....	2,204	47,634	483,445	208,489
Grundy	14,026	107,399	2,410	176,873	4,753	.....	.....	38,747	400,003	743,113
Guthrie	25,348	303,381	6,400	162,245	18,745	27,136	2,310	28,529	630,964	1,125,458
Hamilton	13,012	149,014	9,125	116,820	14,817	98,539	2,798	19,797	439,504	863,421
Hancock	8,029	50,624	120	84,557	1,080	.....	135	7,912	282,502	380,550
Hardin	38,900	158,602	4,615	337,216	10,362	11,918	3,055	37,720	555,150	1,152,538
Harrison	21,453	168,574	4,600	263,064	17,606	.....	1,133	139,951	673,363	1,240,724
Henry	61,810	223,350	13,530	690,527	31,800	6,333	685	32,160	522,976	1,582,233
Howard	8,921	90,559	3,439	149,852	7,380	8,740	1,030	18,884	304,234	687,939
Humboldt	5,296	65,064	3,200	131,135	5,900	260	1,935	13,769	287,807	534,366
Ida	4,794	65,863	3,000	77,985	4,419	4,500	3,037	4,048	399,713	557,469
Iowa	16,909	150,908	62,020	309,626	5,185	25,845	3,399	20,128	513,278	1,107,193
Jackson	17,192	120,697	17,350	342,964	4,306	28,206	1,696	73,879	577,857	1,176,147
Jaaper	23,430	252,205	4,665	510,345	17,256	56,346	5,108	63,362	954,111	1,886,828
Jefferson	33,084	139,171	11,573	422,484	9,409	35,112	631	22,244	585,568	1,230,276
Johnson	34,897	232,577	49,038	747,356	28,172	11,250	4,880	29,673	821,614	1,959,457
Jones	20,925	156,496	9,106	526,444	8,252	3,048	7,016	25,264	701,934	1,458,485
Keokuk	64,357	271,970	11,372	651,696	19,450	21,518	6,963	71,799	922,247	2,041,362
Kossuth	9,898	112,806	2,600	42,901	2,140	42,222	2,419	97,690	424,844	607,222
Lee	51,183	522,496	217,051	504,873	92,094	6,080	960	154,285	519,515	2,068,537
Linn	56,093	515,167	5,685	783,048	62,268	427,420	3,675	47,228	906,987	2,808,171
Louisa	18,971	92,675	5,699	295,874	9,314	65,535	1,623	23,937	528,352	1,042,480
Lucas	13,934	124,000	2,035	209,737	6,875	750	400	13,880	644,916	1,016,507
Lyon	5,384	60,843	3,387	16,962	1,723	24,607	3,896	34,022	193,467	364,291
Madison	15,929	106,054	2,015	205,280	5,863	47,310	890	19,247	693,985	1,096,583
Mahaska	43,303	267,676	24,860	413,772	18,140	132,656	1,595	85,527	818,579	1,806,108
Marion	22,000	193,969	19,496	378,742	17,830	156,833	1,050	39,581	837,014	1,696,515
Marshall	23,272	185,903	26,865	299,482	5,048	30	1,648	44,027	592,625	1,178,900
Mills	17,375	112,687	3,278	168,790	10,169	72,877	2,896	87,986	446,399	9,224,457
Mitchell	10,278	93,486	2,325	118,857	3,521	33,410	2,360	16,338	379,150	659,734
Monona	4,448	70,658	1,200	168,231	3,040	.....	755	16,194	451,301	715,827
Monroe	12,179	106,916	2,130	169,085	13,688	38,504	573	37,218	538,184	916,567
Montgomery	17,031	167,127	3,310	313,193	8,440	500	3,391	20,610	580,204	1,113,806
Muscatine	30,806	247,646	125,640	533,081	11,439	120,205	800	41,714	610,547	1,721,869
O'Brien	11,883	167,757	13,965	40,101	3,930	101,379	2,511	34,085	313,178	688,780
Osceola	827	31,180	2,112	50,925	630	.....	500	4,675	121,797	212,646
Page	49,896	267,559	4,443	405,192	28,461	63,366	2,721	35,865	759,431	1,616,934
Palo Alto	2,475	71,584	.....	37,257	3,797	39,753	2,005	11,547	244,586	413,004
Plymouth	12,890	178,050	11,100	62,347	14,520	2,225	1,800	110,703	499,076	892,717
Pocahontas	8,210	78,645	.....	71,192	1,187	3,500	570	16,486	317,085	491,855
Polk	70,644	1,018,960	231,026	377,314	10,771	563,184	59,050	230,690	728,655	3,290,294
Pottawattamie	29,505	416,316	4,280	248,894	26,204	108,500	3,140	306,801	956,665	2,100,305
Poweshiek	17,602	173,089	9,924	387,328	4,089	14,010	1,224	37,379	736,446	1,381,071
Ringgold	17,475	108,810	1,059	118,918	6,704	599	2,052	16,607	619,500	889,814
Sac	15,584	110,686	905	92,494	7,806	20,206	3,516	9,444	416,596	677,236

STATEMENT No. XXIV—CONTINUED.

COUNTIES.	Value of vehicles.	Value of merchandise.	Capital employed in manufacture.	Moneys and credits	Taxable furniture.	Corporation stocks	Taxable farming utensils or machines' tools.	Other taxable property.	Total value of live stock.	Total value of personal property.
Scott	49,640 \$	428,405 \$	79,205 \$	363,080 \$	55,480 \$	659,585 \$	1,060 \$	95,448 \$	506,117 \$	2,338,000
Shelby	7,734	108,698	1,800	127,358	5,916	8,125	1,574	34,039	520,831	816,075
Sloux	20,897	225,770	5,760	115,203	11,581	28,278	7,087	45,807	419,405	879,788
Story	24,891	199,036	2,639	281,774	10,200	15	1,249	46,190	532,604	1,098,588
Tama	25,727	167,270	7,980	209,999	12,415	30,892	3,765	35,802	912,187	1,486,037
Taylor	19,402	171,806	3,118	213,768	11,204	986	453	16,114	611,081	1,048,022
Union	19,701	148,050	19,860	90,898	13,654	53,531	250	10,042	502,201	858,187
Van Buren	30,781	140,744	15,112	402,544	11,320	15,401	4,048	33,259	652,745	1,305,954
Wapello	26,860	395,400	151,435	436,108	33,403	154,379	370	23,189	478,476	1,697,620
Warren	20,082	121,106	8,423	319,935	10,186	45,532	419	28,236	662,090	1,246,148
Washington	36,143	232,350	12,248	742,277	12,922	178,354	5,205	81,866	772,264	2,073,629
Wayne	17,971	194,171	1,600	393,852	6,207	70,194	1,063	30,583	547,392	1,263,033
Webster	8,331	196,146	19,086	101,737	5,339	126,000	.....	31,495	567,574	1,055,798
Winneshago	1,491	43,588	.....	37,800	848	2,100	.....	6,979	169,771	282,557
Winneshiek	16,390	109,460	16,390	312,990	10,476	28,495	.....	12,184	539,342	1,037,732
Woodbury	28,295	840,146	147,841	122,077	159,245	1,843,910	31,405	252,277	619,487	4,044,683
Worth	1,548	42,451	1,350	49,953	898	15,123	900	5,743	253,816	371,782
Wright	3,830	69,247	500	76,143	5,185	55,939	1,043	19,933	310,143	561,973
Totals	\$ 2,035,221 \$	17,855,257 \$	1,918,798 \$	25,100,381 \$	1,443,386 \$	7,434,969 \$	373,315 \$	4,274,044 \$	52,382,983 \$	112,816,334

STATEMENT No. XXV.

Showing the reported assessment of lands and of town lots, the equalized assessment of lands and lots, the assessment of personal and railroad property, together with the total equalized assessment of the State for a period of twenty-four years.

YEAR.

1870.....
1871.....
1872.....
1873.....
1874.....
1875.....
1876.....
1877.....
1878.....
1879.....
1880.....
1881.....
1882.....
1883.....
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1887.....
1888.....
1889.....
1890.....
1891.....
1892.....
1893.....

NOTE.—Telegraph and telephone companies are assessed by the Executive Council by virtue of Chapter 50, Laws of 1878, and their taxes are all paid into the State Treasury direct, the levy being three per cent, that being the average rate of taxation in the State for all purposes.

STATEMENT No. XXVI.

Showing the amount of State and local taxes levied in the several counties for the year 1891, as reported to this office by the several county auditors, in compliance with section 844 of the Code.

COUNTIES.	State tax.	County tax.	County school taxes.	District school taxes.	Insane tax.	Corporation tax.	Special taxes.	Total taxes.
Adair	7,785.86 \$	46,161.89 \$	3,892.93 \$	51,334.04 \$	1,946.46 \$	5,096.89 \$	431.15 \$	116,649.22
Adams	6,436.32	28,637.85	3,218.16	35,147.33	1,609.07	4,658.13	10,857.26	90,564.11
Allamakee	6,714.72	32,341.39	3,367.36	38,029.35	5,036.03	5,144.36	1,506.79	92,126.99
Appanoose	9,399.10	47,631.79	4,700.06	40,804.15	4,700.05	4,368.43	3,300.81	114,904.38
Audubon	6,380.73	30,227.60	3,190.40	45,309.78	1,506.16	5,772.14	1,437.38	102,913.39
Benton	16,123.03	57,834.64	8,061.51	63,504.96	10,479.97	11,436.14	8,590.96	176,031.23
Black Hawk	14,064.74	49,030.36	7,032.30	70,222.88	2,812.88	31,941.27	5,278.61	180,383.04
Boone	10,294.89	43,476.54	5,147.44	58,796.90	2,573.72	14,425.93	6,438.67	141,204.09
Bremer	7,632.20	42,202.37	3,816.18	28,764.32	3,816.18	7,940.30	2,287.12	96,458.67
Buchanan	11,529.26	43,742.42	5,764.61	54,711.47	2,882.28	11,789.29	2,552.41	132,971.74
Buena Vista	5,884.54	36,009.34	2,942.20	58,515.03	2,942.20	3,677.05	11,402.15	120,662.61
Butler	8,233.99	36,529.23	4,112.04	58,002.89	2,055.97	3,924.82	7,496.68	110,372.62
Calhoun	5,863.81	38,870.71	2,931.91	52,557.47	1,465.92	3,097.36	4,469.16	109,256.33
Carroll	8,908.84	39,191.57	4,454.42	61,131.48	4,454.42	8,374.29	8,883.53	135,398.55
Cass	12,206.66	64,172.11	6,003.28	80,254.04	4,502.50	18,460.04	25.45	185,424.08
Cedar	13,592.65	42,619.71	6,796.32	57,704.66	3,398.13	8,123.69	430.42	132,665.58
Cerro Gordo	8,744.76	49,478.19	4,372.29	55,621.47	3,280.16	6,179.48	3,491.43	131,167.77
Cherokee	7,420.37	39,740.67	3,710.17	71,148.97	1,855.09	11,044.81	5,972.65	140,892.63
Chickasaw	5,966.99	40,421.49	2,993.81	34,625.00	5,966.99	2,980.61	2,402.36	96,357.24
Clarke	6,606.99	33,288.81	3,303.62	30,430.93	1,082.09	4,694.84	1,019.43	81,316.61
Clay	4,687.86	47,827.20	2,343.93	44,457.38	1,171.92	643.97	969.80	102,102.06
Clayton	11,778.70	53,497.42	5,889.33	24,256.27	7,361.57	61,835.38	1,895.29	196,513.95
Clinton	18,696.25	86,488.71	9,348.12	114,942.92	.....	101,787.58	1,398.00	332,659.53
Crawford	9,118.70	56,823.77	4,559.30	77,018.60	2,277.59	6,918.36	1,755.75	158,472.08
Dallas	12,160.91	59,771.65	6,060.50	70,277.81	3,040.28	8,932.50	299.34	160,502.09
Davis	7,770.64	36,878.29	3,885.27	22,084.80	3,108.22	3,638.46	2,222.86	79,088.44
Decatur	7,561.62	36,059.60	3,795.74	32,774.12	3,795.74	3,970.09	6,256.85	92,233.16
Delaware	9,624.18	35,304.12	4,812.23	44,048.17	3,687.37	7,629.44	3,316.28	112,421.73
Des Moines	18,803.67	69,204.27	9,401.78	101,612.76	11,283.13	158,201.38	.....	308,606.88

Dickinson.....	3,646.91	91,415.37	1,432.03	20,679.02	711.49	1,209.31	610.56	48,883.62
*Dubuque.....	26,505.57	142,324.66	12,762.79	91,181.83	38,268.33	207,914.96	76.30	539,056.49
Emmet.....	2,600.91	24,883.43	2,736.36	17,144.36	1,245.45	1,283.64	305.65	49,549.79
Fayette.....	10,023.30	54,000.39	5,464.49	52,346.56	2,752.34	3,214.69	1,976.45	131,325.02
Floyd.....	7,331.64	35,823.13	3,916.81	45,046.32	1,967.90	9,094.08	.....	105,666.86
Franklin.....	7,010.69	49,533.50	1,505.23	51,057.69	.....	1,724.86	1,630.69	114,462.03
Fremont.....	9,196.14	50,987.24	4,599.01	56,586.10	2,299.53	5,113.80	4,971.97	132,426.79
Greene.....	8,716.88	38,409.45	4,358.60	49,778.50	6,537.70	5,562.48	580.71	113,934.82
Grundy.....	7,203.49	38,990.08	3,646.74	41,633.43	1,458.53	2,501.21	1,218.58	96,922.05
Guthrie.....	9,124.10	48,997.30	4,562.06	61,306.96	2,281.08	7,999.44	190.19	134,460.13
Hamilton.....	8,015.54	47,305.46	4,007.74	43,272.51	4,007.70	9,008.04	8,296.09	119,413.20
Hancock.....	4,662.72	24,487.90	2,326.15	35,921.29	.....	1,765.21	11,178.61	80,341.88
Hardin.....	9,220.72	51,258.00	4,960.37	67,956.23	3,262.19	9,740.87	.....	146,198.48
Harrison.....	12,114.42	58,021.43	6,057.21	74,646.12	6,057.21	9,642.23	2,610.94	169,149.56
Henry.....	11,201.70	33,202.86	5,600.85	37,302.75	5,600.87	13,542.82	35,725.49	142,177.34
Howard.....	5,995.20	22,511.31	2,997.67	31,091.79	2,098.28	4,455.68	165.42	69,318.35
Humboldt.....	4,581.68	23,490.08	2,440.84	31,550.69	.....	3,425.21	4,020.60	69,809.10
Ida.....	6,065.41	37,880.12	3,027.70	40,055.18	2,118.69	3,191.10	5,411.16	97,988.36
Iowa.....	9,538.25	37,582.05	4,768.92	50,095.47	3,576.82	4,925.60	834.57	111,321.98
Jackson.....	10,331.35	59,641.27	5,165.69	64,646.31	6,198.80	9,265.43	8,045.03	157,293.83
Jasper.....	14,736.21	52,189.31	7,399.12	71,251.52	3,699.56	13,692.67	9,147.35	172,177.74
Jefferson.....	9,551.63	36,518.30	4,780.78	35,625.07	4,780.77	12,390.22	13,111.26	116,768.03
Johnson.....	16,291.72	55,397.85	8,145.86	59,252.07	8,145.86	29,495.53	1,849.78	178,578.67
Jones.....	12,427.38	47,265.42	6,213.69	55,076.47	3,106.84	9,877.22	2,360.60	136,328.62
Keokuk.....	13,797.22	48,832.70	6,898.75	59,229.14	.....	10,287.64	.....	139,045.45
Kossuth.....	6,846.86	35,720.26	3,423.55	57,667.43	1,369.42	3,020.76	325.07	108,373.33
*Lee.....	19,771.09	74,177.94	9,886.54	71,578.11	14,829.81	112,692.71	66,938.11	369,874.31
*Linn.....	24,239.29	89,123.50	12,119.64	146,677.45	.....	119,611.27	18,670.13	409,441.28
Louisa.....	7,463.87	29,406.01	.....	31,255.46	1,865.97	4,456.77	1,122.18	75,572.26
Lucas.....	7,687.00	34,137.07	3,842.98	35,380.02	3,074.79	7,470.53	1,154.08	92,746.47
Lyon.....	5,260.10	40,893.29	2,630.07	53,468.45	1,315.04	2,360.74	3,282.97	109,210.66
Madison.....	8,494.43	52,851.06	4,247.21	43,735.30	4,247.21	5,673.19	6,532.06	125,780.46
Mahaska.....	14,733.61	60,133.99	7,366.85	62,986.26	5,524.92	32,021.04	21,017.66	223,784.33
Marion.....	12,557.87	61,818.78	6,278.94	57,820.66	4,709.20	12,017.48	3,828.55	153,031.43
Marshall.....	13,896.39	70,404.27	6,947.58	108,356.05	10,421.25	34,909.60	.....	245,025.14
Mills.....	8,976.19	45,846.09	4,488.10	43,305.57	3,366.06	5,568.74	2,399.36	113,950.11
Mitchell.....	6,438.93	37,264.48	3,219.40	33,581.25	1,287.77	3,566.11	23,649.64	109,007.48
Monona.....	8,061.88	41,995.45	4,030.94	58,719.87	4,030.94	3,881.04	9,664.15	130,384.27
Monroe.....	7,290.60	42,948.67	3,643.30	26,514.35	1,821.65	4,391.60	.....	86,610.17
Montgomery.....	10,156.58	55,228.54	5,078.30	54,630.63	2,539.17	12,695.30	.....	140,328.58
Muscatine.....	14,668.74	52,063.99	7,334.37	71,112.89	9,197.97	4,539.82	.....	158,887.78
O'Brien.....	5,959.17	43,204.02	2,979.59	64,906.86	1,489.79	5,584.14	7,348.24	131,481.81
Osceola.....	3,193.78	18,364.46	.....	29,021.13	.....	1,190.22	6,162.65	57,932.24
Page.....	12,940.25	50,620.37	6,463.16	62,929.42	7,755.79	14,071.25	7,961.70	162,741.94
Palo Alto.....	4,947.63	38,244.16	2,473.81	37,754.31	1,230.90	448.99	963.45	86,169.25
Plymouth.....	10,341.47	67,509.26	5,170.78	72,557.90	2,585.39	9,186.92	452.43	163,604.23
Pocahontas.....	5,627.57	39,103.73	2,818.78	46,698.37	2,812.78	1,827.43	.....	100,884.66
Polk.....	42,785.72	233,566.85	21,392.86	256,815.76	21,392.86	362,902.77	.....	468,356.82
Pottawattamie.....	27,925.10	153,882.88	13,962.57	173,252.03	17,453.21	176,609.45	1,540.00	584,625.24
Poweshiek.....	11,761.85	41,674.27	5,881.02	53,616.66	5,881.02	12,650.56	5,999.08	137,464.46

STATEMENT No. XXVI—CONTINUED.

STATEMENT No. XXVII.

Amount of State and local taxes levied in the several counties, for the year 1892, as reported to this office by the several County Auditors, in compliance with section 844 of the Code.

COUNTIES.	State tax.	County tax.	County school tax.	District school taxes.	Insane tax.	Corporation tax.	Special taxes.	Total taxes.
Adair.....	7,731.41	43,148.66	3,865.72	55,663.87	6,798.58	4,791.04	1,407.68	122,406.94
Adams.....	6,431.23	25,497.57	3,216.41	39,351.13	1,608.21	4,772.95	11,170.36	92,047.76
Allamakee.....	6,605.82	32,084.18	3,302.91	39,057.94	6,605.82	6,105.71	1,558.12	94,320.60
Appanoose.....	9,526.16	49,208.38	7,144.61	45,674.00	4,793.07	5,275.12	9,085.36	130,676.89
Audubon.....	6,402.10	35,496.84	3,201.09	41,815.02	1,600.52	7,025.98	2,278.03	97,819.58
Benton.....	16,103.28	60,020.52	8,051.64	66,982.73	8,051.64	11,354.82	1,460.00	172,004.63
Black Hawk.....	14,129.53	49,294.06	7,064.77	80,401.22	2,625.90	39,641.72	5,808.30	199,165.50
Boone.....	10,253.33	42,057.47	5,126.67	68,425.26	5,126.66	21,941.22	5,570.05	158,500.66
Bremer.....	7,662.30	39,665.86	3,831.14	30,150.53	3,831.13	5,892.25	810.21	91,843.41
Buchanan.....	11,676.24	50,890.93	5,838.12	61,423.98	2,919.18	16,623.05	1,964.89	151,336.19
Buena Vista.....	5,964.00	34,996.72	7,155.81	62,800.57	2,182.00	6,493.27	1,010.78	121,403.15
Butler.....	8,381.53	29,109.01	4,189.30	46,947.82	2,094.65	2,940.40	22,568.59	116,231.36
Calhoun.....	5,930.81	33,332.65	2,965.37	58,974.46	1,482.06	3,560.10	11,616.40	117,862.51
Carroll.....	8,821.47	42,781.46	4,410.63	68,670.50	2,205.30	9,466.42	9,718.98	146,074.76
Cass.....	11,999.45	62,405.82	5,984.70	82,894.04	2,002.30	11,360.06	6,198.78	183,896.15
Cedar.....	13,672.55	42,710.42	6,836.28	58,078.36	3,418.14	6,729.50	3,338.79	134,784.03
Cerro Gordo.....	8,708.56	49,068.34	4,354.15	61,216.51	3,918.52	7,387.51	23,759.35	158,412.94
Cherokee.....	7,451.16	42,692.02	3,725.56	68,685.58	2,704.14	9,391.91	6,349.14	141,089.51
Chickasaw.....	6,973.93	36,679.59	2,896.61	35,094.77	5,793.18	1,933.35	2,503.46	93,874.89
Clarke.....	6,654.05	30,632.17	3,326.93	33,662.09	1,996.09	6,755.09	6,443.37	89,469.79
Clay.....	4,713.96	48,096.45	2,357.03	47,443.37	1,178.50	.....	1,328.17	105,117.50
Clayton.....	11,875.61	55,940.02	5,937.81	57,618.52	10,391.06	7,030.66	3,576.68	152,870.34
Clinton.....	18,611.88	127,083.22	9,305.94	123,290.09	18,611.89	103,601.70	4,766.16	405,210.87
Crawford.....	9,158.64	52,067.23	4,579.28	81,257.76	572.79	7,123.95	1,725.21	156,484.86
Dallas.....	12,134.21	63,763.40	6,067.08	73,259.73	3,033.74	9,294.96	401.64	167,944.73
Davis.....	7,870.03	39,579.26	3,935.01	24,235.29	3,148.01	4,915.91	.....	83,673.51
Decatur.....	7,633.02	34,790.83	3,816.51	28,329.39	3,316.51	4,550.06	3,697.33	96,633.65
Delaware.....	9,609.19	35,892.58	4,604.56	48,025.07	3,363.23	8,279.32	3,369.78	113,343.73
Des Moines.....	18,928.59	72,370.93	9,464.30	97,248.88	13,250.01	165,082.99	.....	366,345.70
Diokinson.....	2,934.73	23,403.49	1,467.34	25,153.19	.....	1,592.17	1,959.14	56,510.06

STATEMENT NO. XXVII—CONTINUED.

COUNTIES.	State tax.	County tax.	County school tax.	District school taxes.	Insane tax.	Corporation tax.	Special taxes.	Total taxes.
* Dubuque.....	25,972.84	106,875.26	12,986.42	125,707.98	38,959.26	215,924.67	70.26	586,496.09
Emmet.....	2,558.02	24,654.93	3,820.49	18,985.25	1,273.50	988.73	444.09	52,735.61
Fayette.....	10,983.60	50,709.35	5,492.04	53,992.95	5,492.04	3,940.03	3,603.45	134,303.46
Floyd.....	8,054.33	37,359.15	4,027.41	47,860.91	4,027.34	11,479.76	46,687.50	150,286.90
Franklin.....	7,039.84	49,493.77	3,520.06	55,583.92	.....	1,860.08	1,660.25	119,157.92
Fremont.....	9,438.09	51,604.74	4,718.86	60,401.98	2,359.57	5,686.41	5,752.78	139,942.43
Greene.....	8,638.92	32,783.49	4,319.73	55,881.98	4,319.72	6,312.42	11,786.09	124,022.35
Grundy.....	7,285.25	38,814.17	3,642.61	43,098.41	1,092.74	3,831.70	1,464.01	99,228.89
Guthrie.....	9,417.60	52,912.25	4,708.83	65,170.85	2,354.43	9,652.85	256.78	144,473.59
Hamilton.....	8,099.10	44,395.64	4,049.54	60,564.61	4,049.54	9,882.01	3,825.56	134,866.00
Hancock.....	4,727.23	21,986.22	2,341.85	42,266.49	2,341.85	2,850.33	10,080.31	86,584.28
Hardin.....	9,450.03	47,945.02	4,724.98	74,080.51	2,362.47	14,089.96	5,465.65	158,118.62
Harrison.....	12,027.48	60,090.87	6,013.70	86,581.04	6,031.70	10,596.63	4,688.20	186,001.66
Henry.....	11,274.92	44,699.69	5,637.47	30,320.53	2,818.73	13,671.77	1,025.70	118,448.81
Howard.....	6,106.12	30,406.92	3,053.30	33,751.21	2,137.20	4,199.63	1,743.05	81,397.43
Humboldt.....	4,972.75	24,625.73	2,486.37	40,176.20	2,486.37	3,543.30	3,729.50	82,020.22
Ida.....	6,001.43	40,082.37	3,000.60	44,843.71	2,397.43	4,606.68	1,502.81	102,432.03
Iowa.....	9,671.97	41,830.42	4,835.89	52,936.88	4,835.89	5,454.55	255.24	119,514.84
Jackson.....	10,208.85	59,393.79	5,149.43	60,832.02	6,179.34	10,141.77	8,464.97	160,460.17
Jasper.....	14,873.11	50,530.68	7,436.55	77,470.76	5,577.41	14,482.90	9,609.77	179,981.18
Jefferson.....	9,622.83	37,407.49	4,811.41	33,227.32	4,811.43	12,265.60	17,804.34	119,950.42
Johnson.....	16,387.00	60,809.07	8,193.00	66,432.72	3,277.00	37,448.23	2,402.48	194,949.50
Jones.....	12,590.71	53,607.27	6,290.35	58,181.56	3,140.17	11,265.71	8,365.27	163,401.03
Keokuk.....	13,958.25	45,340.43	6,979.43	53,090.61	.....	10,656.74	1,102.11	131,097.57
Kossuth.....	7,110.49	36,405.25	3,555.09	66,898.92	2,488.40	5,851.77	909.20	123,119.12
* Lee.....	19,854.85	71,198.06	9,927.42	75,150.27	19,854.85	129,686.92	68,195.65	393,848.03
* Lincoln.....	24,321.60	89,774.10	12,160.80	144,485.90	.....	118,164.13	17,719.08	406,625.61
Louisia.....	7,573.09	28,580.99	3,786.75	31,364.09	2,840.11	5,496.55	860.66	80,502.24
Lucas.....	7,634.97	37,305.21	3,818.68	32,894.86	1,525.70	7,063.08	.....	90,242.50
Lyon.....	5,465.65	34,160.35	2,732.83	58,965.47	2,732.83	2,476.24	12,504.71	119,038.08
Madison.....	8,516.94	53,033.15	4,258.47	41,868.28	4,253.47	6,134.48	5,477.11	123,546.90
Mahaska.....	14,805.60	65,834.48	7,402.85	73,113.61	5,561.95	32,772.65	6,135.90	205,616.94
Marion.....	12,753.33	62,409.73	6,376.67	59,900.48	4,782.50	12,628.02	4,211.94	163,262.72
Marshall.....	13,887.82	73,579.07	6,918.70	105,970.25	10,377.87	38,932.03	360.84	249,996.59
Mills.....	8,906.34	49,819.35	4,496.16	49,314.32	4,496.16	8,290.66	7,085.08	132,472.08

Mitchell	.....
Monroe	.....
Munroe	.....
Munrogonery	.....
Muscatine	.....
O'Brien	.....
Oceola	.....
Page	.....
Palo Alto	.....
Plymouth	.....
Pocahontas	.....
Polk	.....
Pottawattamie	.....
Poweshiek	.....
Ringgold	.....
Sao	.....
Scott	.....
Shelby	.....
Sioux	.....
Story	.....
Tama	.....
Taylor	.....
Union	.....
Van Buren	.....
Wapello	.....
Warren	.....
Washington	.....
Wayne	.....
Webster	.....
Winnebago	.....
Winnebleshiek	.....
Woodbury	.....
Worth	.....
Wright	.....
Totals	.....

*NOTE.—The corporation taxes shown in the counties of]
Keokuk, Cedar Rapids and Davenport, which were reported
charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor
Add to the above the taxes of the telegraph companies, \$15,313.37, and the taxes of the telephone companies, \$4,890.00, not reported by the
county auditors, and we have a grand total of \$16,909,674.71.

and Scott, include the taxes levied by the cities of Dubuque,
to this office by request: they being organized under special

STATEMENT No. XXVIII

Showing amounts in hands of the County Treasurers, belonging to the State, on the first day of July, 1893, as reported by them to the Auditor of State.

COUNTIES.	General revenue.	Insane fund.	Orphans' Home fund.	CLOTHING FUND.			Total.
				On account of College for the Blind.	On account of Iowa School for the Deaf	On account of Institution for the Fee-ble Minded Children.	
Adair	\$ 151.90	\$	\$	\$	\$	\$	\$ 151.90
Adams	114.76	27.64	.....	.....	.....	.....	142.40
Allamakee.....	111.19	2,609.11	1,434.72	.....	.....	.....	4,155.02
Appanoose.	85.60	.....	.....	.....	.....	.....	85.60
Audubon	138.28	.....	.....	.....	.....	.....	138.28
Benton	110.25	.....	.....	.....	.....	.....	110.25
Black Hawk.....	250.48	.....	.....	.....	.....	.....	250.48
Boone.....	258.70	.....	25.00	.....	.....	.....	283.70
Bremer	134.91	.....	8.33	.....	.....	.....	143.24
Buchanan.....	148.07	.....	25.00	.....	.....	.....	173.07
Buena Vista.....	69.46	.....	.....	.....	.....	.....	69.46
Butler.....	82.67	.....	83.35	.....	.....	15.51	181.53
Calhoun	104.51	.....	33.33	.....	.....	.....	137.84
Carroll.....	144.78	.....	16.67	.....	.....	.....	161.45
Cass.....	174.61	.....	58.33	.....	.....	.....	232.94
Cedar	163.51	.....	.....	.....	.....	.....	163.51
Cerro Gordo.....	59.41	.....	.....	.....	.....	.....	59.41
Cherokee	122.19	.....	.....	.....	.....	.....	122.19
Chickasaw	91.83	.....	.....	.....	.....	.....	91.83
Clarke.....	88.51	.....	.....	.....	.....	.....	88.51
Clay.....	65.57	.....	.....	.....	.....	.....	65.57
Clayton.....	107.00	.....	25.00	.....	.....	2.40	134.40
Clinton.....	138.86	.....	.....	.....	.....	.....	138.86
Crawford	75.00	.....	.....	.....	.....	.....	75.00
Dallas.....	138.61	.....	.....	.....	.....	.....	138.61
Davis.....	210.93	.....	.....	.....	.....	.....	210.93
Decatur.....	122.97	.....	.....	.....	.....	.....	122.97
Delaware.....	130.30	45.62	.....	.....	.....	.....	175.92
Des Moines	137.37	.....	.....	.....	.....	.....	137.37
Dickinson.....	28.79	117.00	.....	7.76	.....	.....	151.55
Dubuque.....	3,870.12	.....	.....	.....	.....	.....	3,870.12
Emmet.....	.....	.....	.....	.....	.....	.....	.....
Fayette	151.48	.....	8.33	.....	42.07	.....	201.88
Floyd	94.12	.....	.....	.....	.....	.....	94.12
Franklin .....	.....	.....	.....	.....	.....	.....	.....
Fremont.....	136.37	1,567.29	.....	.....	.....	.....	1,703.66
Greene	150.55	.....	.....	.....	.....	.....	150.55
Grundy	81.03	336.00	.....	.....	.....	.....	417.03
Guthrie	135.52	.....	.....	.....	.....	.....	135.52
Hamilton	204.50	.....	.....	.....	.....	8.01	212.51
Hancock	45.22	.....	.....	.....	.....	.....	45.22
Hardin.....	96.26	.....	.....	.....	.....	.....	96.26
Harrison.....	160.62	.....	.....	.....	.....	.....	160.62
Henry.....	109.50	1,166.20	.....	.....	.....	9.95	1,285.65
Howard.....	160.39	.....	16.67	.....	.....	.....	177.06
Humboldt.....	76.03	.....	.....	.....	.....	.....	76.03
Ida.....	70.13	.....	.....	.....	.....	.....	70.13

STATEMENT No. XXVIII—CONTINUED.

COUNTIES.	General fund.	Insane fund.	Orphans' Home Fund.	CLOTHING FUND.			Total.
				On account of College for the Blind.	On account of Iowa School for the Deaf	On account of Institution for the Feeble Minded Children.	
Iowa.....	\$ 179.12	\$.....	\$ 116.66	\$.....	\$.....	\$.....	\$ 295.78
Jackson.....	90.98	.....	50.00	.....	.....	.....	140.98
Jasper.....	114.58	.....	.....	.....	.....	.....	114.58
Jefferson....	103.82	.....	.....	.....	.....	.....	103.82
Johnson.....	241.33	.....	285.54	.....	3.25	61.63	591.75
Jones.....	41.55	.....	116.67	.....	.....	.....	158.22
Keokuk.....	161.68	.....	41.67	.....	.....	.....	203.35
Kossuth.....	86.37	.....	.....	.....	.....	.....	86.37
Lee.....	284.02	.....	.....	.....	.....	.....	284.02
Linn.....	208.66	112.00	.....	.....	.....	.....	410.66
Louisa.....	49.41	.....	.....	.....	.....	.....	49.41
Lucas.....	82.47	.....	.....	.....	.....	.....	82.47
Lyon.....	320.60	.....	33.34	.....	.....	.....	353.94
Madison.....	130.65	469.83	500.00	47.57	.....	.....	1,148.05
Mahaska.....	92.00	.....	.....	.....	.....	.....	92.00
Marion.....	121.83	.....	102.22	.....	.....	.....	224.05
Marshall.....	133.02	.....	.....	.....	.....	.....	133.02
Mills.....	76.07	.....	.....	.....	.....	.....	76.07
Mitchell.....	132.10	.....	.....	.....	.....	.....	132.10
Monona.....	74.90	11.06	.....	.....	.....	.....	85.96
Monroe.....	65.39	.....	.....	.....	.....	.....	65.39
Montgomery...	106.80	.....	16.66	11.75	.....	.....	135.21
Muscatine.....	208.33	.....	58.33	.....	.....	52.72	319.38
O'Brien.....	30.10	.....	16.67	.....	7.66	.....	54.43
Osceola.....	27.55	.....	.....	.....	.....	.....	27.55
Page.....	132.01	.....	8.33	.....	.....	.....	140.34
Palo Alto.....	63.68	.....	.....	.....	.....	8.69	72.37
Plymouth.....	162.28	1,049.53	.....	.....	.....	5.60	1,217.41
Pocahontas.....	161.80	.....	.....	.....	.....	.....	161.80
Polk.....	387.57	.....	85.83	.....	.....	.....	473.40
Pottawattamie.....	395.51	.....	.....	.....	.....	.....	395.51
Poweshiek.....	196.46	.....	.....	.....	.....	.....	196.46
Ringgold.....	101.04	.....	.....	.....	.....	.....	101.04
Sac.....	3,233.63	.....	.....	.....	.....	.....	3,233.63
Scott.....	154.37	.....	116.67	.....	.....	.....	271.04
Shelby.....	140.47	.....	.....	.....	.....	.....	140.47
Sioux.....	106.24	.....	.....	.....	.....	.....	106.24
Story.....	153.75	.....	.....	.....	.....	.....	153.75
Tama.....	165.79	638.30	50.00	.....	.....	16.75	870.93
Taylor.....	114.38	.....	.....	.....	.....	.....	114.38
Union.....	102.37	.....	.....	.....	.....	.....	102.37
Van Buren.....	19.16	.....	.....	.....	.....	.....	19.16
Wapello.....	142.73	.....	.....	.....	.....	.....	142.73
Warren.....	192.34	.....	.....	.....	.....	.....	192.34
Washington.....	177.70	.....	.....	.....	.....	.....	177.70
Wayne.....	70.73	.....	.....	.....	.....	.....	70.73
Webster.....	93.15	1,522.74	.....	.....	.....	4.30	1,620.19
Winnebago.....	33.45	.....	.....	.....	.....	.....	33.45
Winnebiek.....	114.74	.....	.....	.....	.....	.....	114.74
Woodbury.....	320.14	.....	.....	16.55	.....	.....	336.69
Worth.....	70.76	.....	.....	.....	.....	.....	70.76
Wright.....	115.16	.....	.....	.....	.....	.....	115.16
Totals.....	\$19,676.29	\$ 9,672.41	\$ 3,333.32	\$ 83.63	\$ 52.92	\$ 185.56	\$33,004.19

STATEMENT No. XXIX.

Showing the balance due the State from the several counties on account of the different funds on the 30th day of June, 1893.

COUNTIES.	Revenue.	Insane.	Blind.	Deaf.	Feeble minded.	Orphan's Home.	Total.
Adair.	\$ 5,236.81	\$	\$	\$	\$	\$ 16.66	\$ 5,253.47
Adams.	3,806.19	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3,806.19
Allamakee	5,524.53	464.28	34.85	71.51	513.76	. . . . .	6,608.93
Appanoose.	8,220.75	. . . . .	. . . . .	. . . . .	. . . . .	114.70	8,335.45
Audubon.	6,071.63	. . . . .	. . . . .	2.20	32.54	. . . . .	6,106.37
Benton	8,222.47	. . . . .	. . . . .	. . . . .	. . . . .	4.72	8,227.19
Black Hawk.	7,232.69	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	7,232.69
Boone	6,161.84	. . . . .	22.41	. . . . .	. . . . .	25.00	6,209.25
Bremer.	3,377.12	. . . . .	. . . . .	. . . . .	. . . . .	8.33	3,385.45
Buchanan.	8,623.47	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	8,623.47
Buena Vista.	3,976.38	. . . . .	. . . . .	. . . . .	2.45	. . . . .	3,978.83
Butler.	4,101.97	436.20	. . . . .	. . . . .	15.51	116.69	4,670.37
Calhoun.	4,712.30	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4,712.30
Carroll.	7,152.39	. . . . .	. . . . .	. . . . .	. . . . .	16.67	7,169.06
Cass.	7,193.69	8.40	. . . . .	26.58	139.62	47.78	7,416.07
Cedar	7,437.59	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	7,437.59
Cerro Gordo.	4,195.16	. . . . .	. . . . .	. . . . .	1.98	. . . . .	4,197.14
Cherokee	4,236.99	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4,236.99
Chickasaw	4,885.15	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4,885.15
Clarke	4,020.46	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4,020.46
Clay	4,020.02	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4,020.02
Clayton	4,809.61	. . . . .	. . . . .	. . . . .	2.20	25.00	4,836.81
Clinton.	7,645.87	. . . . .	13.33	10.26	.27	58.33	7,728.06
Crawford	5,452.42	42.00	. . . . .	. . . . .	1.00	. . . . .	5,495.42
Dallas.	6,775.49	1.33	. . . . .	. . . . .	. . . . .	. . . . .	6,776.82
Davis.	4,953.04	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	4,953.04
Decatur.	5,084.59	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5,084.59
Delaware.	3,202.03	. . . . .	. . . . .	. . . . .	. . . . .	8.33	3,210.36
Des Moines	8,856.33	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	8,856.33
Dickinson.	1,418.75	31.07	. . . . .	. . . . .	5.38	. . . . .	1,455.20
Dubuque.	14,387.70	2,716.93	. . . . .	69.10	257.97	. . . . .	17,431.70
Emmet.	1,552.58	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	1,552.58
Fayette.	6,829.59	. . . . .	. . . . .	42.07	. . . . .	16.66	6,888.32
Floyd.	4,069.84	. . . . .	. . . . .	. . . . .	15.90	. . . . .	4,085.74
Franklin.	3,729.67	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3,729.67
Fremont.	8,050.00	. . . . .	. . . . .	. . . . .	. . . . .	16.66	8,066.66
Greene.	5,251.84	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5,251.84
Grundy	3,372.24	422.17	. . . . .	. . . . .	4.15	. . . . .	3,798.56
Guthrie.	6,147.05	. . . . .	. . . . .	. . . . .	. . . . .	10.00	6,157.05
Hamilton.	5,199.33	. . . . .	. . . . .	. . . . .	8.01	. . . . .	5,207.34
Hancock.	2,840.85	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	2,840.85
Hardin.	5,367.00	. . . . .	. . . . .	. . . . .	.01	. . . . .	5,367.01
Harrison.	8,757.25	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	8,757.25
Henry	4,734.10	. . . . .	. . . . .	. . . . .	9.95	. . . . .	4,744.05
Howard.	4,369.44	. . . . .	. . . . .	. . . . .	. . . . .	16.67	4,386.11
Humboldt.	3,425.32	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	3,425.32
Ida.	3,782.01	. . . . .	. . . . .	. . . . .	. . . . .	8.33	3,790.34
Iowa.	10,664.75	. . . . .	. . . . .	. . . . .	1.25	81.93	10,747.93
Jackson.	4,061.49	. . . . .	. . . . .	. . . . .	5.63	25.00	4,092.12
Jasper.	7,537.76	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	7,537.76
Jefferson.	4,696.83	. . . . .	30.54	. . . . .	. . . . .	100.00	4,827.37
Johnson.	10,322.36	2,529.87	57.48	61.88	61.63	598.82	13,632.04
Jones.	7,015.37	. . . . .	. . . . .	24.59	. . . . .	116.67	7,156.63
Keokuk.	6,037.88	. . . . .	. . . . .	. . . . .	. . . . .	41.67	6,079.55
Kossuth.	3,363.39	. . . . .	. . . . .	. . . . .	4.93	. . . . .	3,368.32
Lee.	10,216.42	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	10,216.42
Linn.	11,052.83	2,102.13	58.04	439.38	1,062.93	3,147.68	17,852.96
Louisa.	4,576.07	309.34	97.39	48.50	64.86	525.05	5,621.15
Lucas.	4,505.90	. . . . .	. . . . .	. . . . .	12.21	. . . . .	4,518.11
Lyon.	3,979.60	. . . . .	. . . . .	1.10	. . . . .	33.34	4,014.04
Madison.	5,434.63	489.83	47.57	. . . . .	3.44	625.00	6,580.47
Mahaska.	10,071.74	2,491.67	. . . . .	. . . . .	27.44	1,526.12	14,116.97
Marion.	9,606.36	. . . . .	. . . . .	. . . . .	. . . . .	102.22	9,708.58
Marshall.	7,062.23	1,258.40	. . . . .	41.41	15.65	. . . . .	8,377.69
Mills.	6,004.19	1,635.18	. . . . .	36.73	. . . . .	. . . . .	7,676.10
Mitchell.	5,280.09	. . . . .	. . . . .	. . . . .	. . . . .	. . . . .	5,280.09

STATEMENT No. XXIX.

COUNTIES.	Revenue.	Insane.	Blind.	Deaf.	Feeble minded.	Orphans' Home	Total.
Monona	\$ 5,300.76	\$	\$	\$ 72.29	\$ 267.07	\$	\$ 5,640.12
Monroe	4,896.36	.....	.....	.....	.....	.....	4,896.36
Montgomery	11,459.41	.....	.....	.....	.....	8.33	11,467.74
Muscatine..	7,947.91	.....	.....	.....	38.43	.....	7,986.34
O'Brien	3,098.83	.....	.....	7.66	2.00	16.67	3,125.16
Osceola	2,198.12	.....	.....	.....	12.71	.....	2,208.83
Page	9,477.64	.....	6.90	.....	15.39	8.33	9,508.26
Palo Alto	2,903.98	.....	.....	.....	8.69	.....	2,912.67
Plymouth.....	7,357.34	1,163.40	28.58	.....	48.11	.....	8,597.43
Pocahontas	4,202.42	.....	18.14	.....	36.92	58.31	4,315.79
Polk.....	28,794.56	.....	.....	.....	.....	85.83	28,884.39
Pottawattamie.....	16,046.90	.....	.....	.....	.....	75.00	16,121.90
Poweshiek.....	6,071.48	.....	.....	.....	.....	.....	6,071.48
Ringgold.....	5,027.14	.....	.....	.....	.....	.....	5,027.14
Sac.....	10,078.37	.....	.....	7.50	.....	.....	10,083.87
Scott.....	8,695.70	.....	.....	.....	.....	233.34	8,929.04
Shelby	5,335.49	3,253.07	1.00	.....	48.91	1,020.85	9,659.32
Sioux.....	5,301.64	.....	.....	.....	.....	.....	5,301.64
Story	6,006.70	3,863.93	13.75	2.25	120.72	.....	10,007.35
Tama	7,879.46	638.39	.....	.....	97.86	133.40	8,749.11
Taylor	7,565.21	.....	.....	.....	.....	.....	7,565.21
Union	6,542.60	.....	.....	.....	.....	33.34	6,565.94
Van Buren	5,512.70	.....	.....	.....	.....	.....	5,512.70
Wapello.....	9,720.28	.....	38.13	14.85	.....	.....	9,773.26
Warren	7,551.30	.....	.....	.....	.....	.....	7,551.30
Washington.. ..	5,777.75	.10	.....	.....	.....	.....	5,777.85
Wayne.....	6,993.90	.....	.....	.....	.....	.....	6,993.90
Webster.....	6,054.66	1,522.74	.....	.....	3.30	.....	7,580.70
Winnebago	1,873.51	.....	.....	.....	.....	.....	1,873.51
Winneshiek	3,604.53	.....	.....	.....	.....	.....	3,604.53
Woodbury.. ..	39,410.07	.....	53.48	.....	32.74	93.07	39,589.36
Worth.....	1,754.95	357.40	.....	.....	.....	.....	2,112.35
Wright.....	3,651.83	663.93	59.33	45.55	26.30	.....	4,446.94
Total.....	\$ 654,056.84	\$ 26,381.76	\$ 580.92	\$ 1,025.41	\$ 3,019.76	\$ 9,200.50	\$ 694,265.19

The counties overpaid on their accounts are as follows: Adams county, on Insane account, \$57.06 and on Feeble Minded account, \$ 26; Buchanan county, on Insane account, \$86.30; Cherokee county, on Insane account, \$.21; Delaware county, on Insane account, \$1,149.56; Floyd county, on Insane account, \$15.95; Humboldt county on Feeble Minded account, \$10.00; Jones county, on Feeble Minded account, \$12.30; Keokuk county, on Feeble Minded account, \$.20; Mitchell county, on Feeble Minded account, \$1.05; Monona county, on Insane account, \$9.97; Polk county, on Feeble Minded account, \$5.63; Poweshiek county, on Insane account, \$.10; Taylor county, on Deaf account, \$12.57; Wapello county, on Feeble Minded account, \$22.93; Washington county, on Feeble Minded account, \$.01; Webster county, on Blind account, \$18.00, and Feeble Minded account, \$52.38: Making a total of Insane, \$1,321.17; Blind, \$18.00; Deaf, \$13.57 and Feeble Minded account \$52.38 overpaid, leaving the following net amounts due the State, viz: Revenue, \$654,056.84; Insane, \$25,060.59; Blind, \$562.92; Deaf, \$1,011.84; Feeble Minded, \$2,967.38; Orphans' Home, \$9,200.50, and a net total of \$692,860.07.

STATEMENT No. XXX.

Showing the delinquent State taxes for 1892 in the various counties on the first day of June, A. D. 1893, as shown by the semi-annual statement sheets on file in this office.

COUNTIES.	Delinquent State taxes for 1892.	COUNTIES.	Delinquent State taxes for 1892.
Adair	\$ 3,987.83	Johnson	\$ 10,366.66
Adams	3,308.24	Jones	6,985.98
Allamakee.....	2,613.96	Keokuk	6,060.71
Appanoose.....	4,324.65	Kossuth.....	3,400.22
Audubon.....	3,716.27	Lee	10,228.32
Benton.....	6,423.76	Linn.....	10,729.00
Black Hawk.....	5,952.79	Louisa.....	4,491.73
Boone	4,486.81	Lucas.....	4,503.60
Bremer	3,039.91	Lyon.....	3,998.93
Buchanan	5,734.01	Madison.....	5,492.76
Buena Vista.....	3,079.18	Mahaska.....	10,005.00
Butler.....	3,527.34	Marion	9,506.01
Calhoun.....	2,858.74	Marshall.....	6,949.84
Carroll.....	4,761.47	Mills.....	6,023.48
Cass.....	5,899.69	Mitchell.....	5,271.86
Cedar.....	5,440.19	Monona	3,744.00
Cerro Gordo.....	4,049.21	Monroe.....	3,235.48
Cherokee.....	3,724.86	Montgomery.....	5,500.21
Chickasaw.....	2,925.85	Muscatine.....	6,764.46
Clarke.....	3,142.78	O'Brien	2,925.42
Clay.....	2,485.50	Osceola.....	1,637.45
Clayton	4,093.45	Page.....	6,553.96
Clinton.....	6,634.16	Palo Alto	2,656.83
Crawford	4,541.24	Plymouth.....	4,668.49
Dallas.....	5,713.15	Pocahontas.....	3,184.49
Davis.....	3,702.12	Polk	21,387.50
Decatur.....	3,548.34	Pottawattamie.....	12,707.07
Delaware	3,149.91	Poweshiek.....	5,226.15
Des Moines.....	8,482.91	Ringgold.....	3,976.86
Dickinson.....	1,372.18	Sac.....	3,823.72
Dubuque.....	11,758.74	Scott.....	7,782.25
Emmet.....	1,350.04	Shelby.....	4,306.42
Fayette	4,192.69	Sioux.....	4,437.56
Floyd.....	4,080.33	Story.....	4,800.00
Franklin.....	3,729.66	Tama.....	5,792.20
Fremont	8,052.23	Taylor	4,432.59
Greene	5,253.24	Union	4,135.64
Grundy.....	3,237.30	Van Buren.....	4,134.15
Guthrie	6,141.09	Wapello.....	7,536.83
Hamilton	5,131.03	Warren	4,778.17
Hancock.....	2,846.48	Washington	5,535.55
Hardin.....	5,379.49	Wayne	4,329.01
Harrison	8,773.70	Webster.....	4,762.27
Henry.....	4,858.22	Winnebago	1,562.26
Howard.....	4,385.90	Winnebushiek.....	3,024.81
Humboldt.....	3,431.73	Woodbury	28,785.20
Ida	3,771.74	Worth.....	1,456.39
Iowa.....	10,686.25	Wright.....	2,654.50
Jackson.....	3,952.66		
Jasper.....	7,561.36		
Jefferson.....	4,724.68		
		Total	\$ 485,798.13

STATEMENT No. XXXI.

Showing fees received by the AUDITOR OF STATE, during the fiscal period ended June 30, 1893, the month in which the same were earned and the date the same were paid into the State treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount of fees.
MONTH.	Year.	MONTH.	Day.	Year.	
July	1891	August.....	1	1891	\$ 619.00
August	1891	September	1	1891	825.50
September	1891	September	29	1891	513.00
October.....	1891	November.	5	1891	850.50
November	1891	December ...	2	1891	349.50
December	1891	January.....	8	1892	261.00
January.....	1892	February.....	8	1892	2,480.00
February	1892	March.....	2	1892	18,633.00
March	1892	April.....	6	1892	3,337.50
April.....	1892	May	4	1892	1,214.50
May	1892	June	1	1892	813.50
June	1892	July	2	1892	851.00
July	1892	August.....	5	1892	575.00
August.....	1892	September.	1	1892	690.50
September.....	1892	October....	1	1892	450.00
October.....	1892	November.....	2	1892	851.00
November.....	1892	December.....	1	1892	598.00
December.....	1892	December	31	1892	295.40
January	1893	February	2	1893	2,599.50
February	1893	March	2	1893	15,338.00
March	1893	April.....	3	1893	6,698.50
April	1893	May	3	1893	1,624.00
May	1893	June.....	2	1893	2,013.00
June.....	1893	June.....	24	1893	648.00
Total.					\$ 63,127.90

STATEMENT No. XXXII.

Showing fees received by the Clerk of the Supreme Court during the fiscal period ended June 30, 1893, the month in which the same were earned, and the date the same were paid into the State treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount of fees.
MONTH.	Year.	MONTH.	Day.	Year.	
June.....	1891	July.....	3	1891	\$ 96.50
July.....	1891	August.....	4	1891	114.25
August.....	1891	September.....	10	1891	178.00
September.....	1891	October.....	1	1891	244.50
October.....	1891	November.....	7	1891	176.75
November.....	1891	December.....	2	1891	127.45
December.....	1891	January.....	13	1892	338.80
January.....	1892	February.....	25	1892	224.90
February.....	1892	March.....	3	1892	180.00
March.....	1892	April.....	4	1892	159.50
April.....	1892	May.....	3	1892	213.00
May.....	1892	June.....	13	1892	180.75
June.....	1892	July.....	2	1892	189.20
July.....	1892	August.....	12	1892	115.25
August.....	1892	September.....	16	1892	167.50
September.....	1892	October.....	28	1892	252.00
October.....	1892	December.....	2	1892	190.50
November.....	1892	December.....	7	1892	122.50
December.....	1892	January.....	2	1893	198.75
January.....	1893	February.....	16	1893	169.90
February.....	1893	March.....	7	1893	150.05
March.....	1893	April.....	28	1893	168.50
April.....	1893	June.....	20	1893	303.50
May.....	1893	June.....	20	1893	242.50
Total.....					\$ 4,505.00

STATEMENT No. XXXIII.

Showing fees received by the Secretary of State during the fiscal period ended June 30, 1893, the month in which the same were earned and the date the same were paid into the State treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount of fees.
MONTH.	Year.	MONTH.	Day.	Year.	
June.....	1891	July.....	16	1891	2,936.15
July.....	1891	September.....	2	1891	1,630.25
August.....	1891	October.....	3	1891	572.75
September and October.....	1891	November.....	20	1891	839.70
November.....	1891	January.....	5	1892	361.35
December.....	1891	February.....	9	1892	325.25
January.....	1892	March.....	11	1892	527.65
February.....	1892	April.....	12	1892	620.50
March.....	1892	May.....	7	1892	607.05
April.....	1892	June.....	28	1892	675.90
May.....	1892	June.....	28	1892	567.65
June.....	1892	August.....	6	1892	475.40
July.....	1892	August.....	17	1892	469.30
August.....	1892	December.....	13	1892	576.65
September.....	1892	October.....	26	1892	485.85
October.....	1892	November.....	14	1892	465.95
November.....	1892	January.....	7	1893	447.65
December.....	1892	January.....	7	1893	538.30
January.....	1893	March.....	3	1893	779.80
February.....	1893	April.....	7	1893	608.55
March.....	1893	May.....	17	1893	706.80
May.....	1893	June.....	10	1893	612.30
Total.....					8 15,934.95

STATEMENT No. XXXIV.

Showing fees received by the Oil Inspector during the fiscal period ended June 30, 1893, the month in which the same were earned and the date the same were paid into the State treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount of fees.
MONTH.	Year.	MONTH.	Day.	Year.	
May.	1892	June.....	14	1892	\$ 336.51
June. . .	1892	July.....	8	1892	144.32
July.....	1892	August.....	10	1892	261.65
August.....	1892	September....	17	1892	747.01
September.	1892	October	17	1892	939.84
October.....	1892	November.....	17	1892	908.57
November.....	1892	December.....	19	1892	1,528.28
December.....	1892	January.....	18	1893	2,264.18
January.....	1893	February.....	13	1893	100.00
January.....	1893	February	27	1893	1,131.85
February.....	1893	March.....	20	1893	504.33
March.. ..	1893	April.....	21	1893	740.71
April.....	1893	May.....	22	1893	427.51
May.....	1893	June.....	21	1893	195.91
Total.....					\$ 10,228.67

STATEMENT No. XXXV.

Showing fees received by the Superintendent of Public Instruction during the fiscal period ended June 30, 1893, and the date the same were paid into the State Treasury :

DATE OF PAYMENT TO TREASURER OF STATE.	Amount.
September 5, 1891.....	\$ 320.50
September 30, 1891.....	81.00
March 22, 1892.....	171.50
July 8, 1892.....	338.00
September 16, 1892.....	87.00
February 16, 1893.....	137.00
April 3, 1893.....	5.00
Total.	\$ 1,140.00

STATEMENT No. XXXVI.

Showing the number, date and amount of warrants issued to counties, for the purpose of defraying the expenses of Farmers' Institutes, as provided for by Chapter 58, Laws of the 24th General Assembly, from July 14, 1891, to June 30, 1893, inclusive :

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.			Amount of warrant.
		Month.	Day.	Year.	
Adair.....	8619	February....	16	1893	25.80
Adams....	8537	February....	6	1893	37.72
Audubon.....	8873	March.....	2	1893	47.96
Black Hawk.....	8686	February....	25	1893	44.50
Buena Vista.....	9033	March.....	27	1893	50.00
Cass.....	8546	February....	7	1893	46.42
Cerro Gordo.....	8904	March.....	8	1893	21.25
Clay.....	8553	February....	8	1893	50.30
Decatur.....	9744	May.....	12	1893	14.00
Delaware.....	8618	February....	16	1893	31.15
Fayette.....	7850	December...	22	1892	50.00
Floyd.....	8882	March.....	3	1893	50.00
Franklin.....	8894	March.....	6	1893	50.00
Greene.....	8824	February....	28	1893	50.00
Grundy.....	8915	March.....	10	1893	50.00
Hamilton.....	8693	March.....	6	1893	39.50
Hardin.....	8215	January.....	11	1893	17.47
Howard.....	8444	January.....	30	1893	50.00
Ida.....	8108	January.....	3	1893	50.00
Iowa.....	7264	November...	9	1892	50.00
Jackson.....	8837	February....	28	1893	29.40
Jones.....	8857	March.....	1	1893	35.00
Louisa.....	8508	February....	1	1893	50.00
Lyon.....	8896	March.....	7	1893	32.25
Mahaska.....	8689	February....	27	1893	50.00
Mills.....	8836	February....	28	1893	37.50
Mitchell.....	8921	March.....	11	1893	24.75
Mitchell.....	10107	June.....	13	1893	10.00
Muscatine.....	8690	February....	27	1893	50.00
O'Brien.....	8545	February....	6	1893	50.00
Osceola.....	8579	February....	13	1893	50.00
Palo Alto.....	8576	February....	11	1893	39.40
Sac.....	8578	February....	13	1893	50.00
Shelby.....	8939	March.....	14	1893	50.00
Taylor.....	8140	January.....	9	1893	44.37
Union.....	7849	December...	21	1892	50.00
Van Buren.....	8503	January.....	31	1893	50.00
Wayne.....	9287	April.....	5	1893	19.00
Winneshiek.....	9024	March.....	23	1893	29.42
Total.....					\$ 1,577.21

STATEMENT No. XXXVII.

Showing the actions brought by the Commissioners of Pharmacy for the violations of Chapter 35, Laws of the Twenty-third General Assembly from July 1, 1891, to June 30, 1893, inclusive, as the same have been reported to this office by the court before whom the case was tried, and in the order received, the County where the case was tried, the name of the Justice of the Peace, the date of trial, the amount of the fine assessed and collected, and the credit given the Commissioners as a fund for such prosecution.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	BEFORE WHOM.	DATE OF TRIAL.			Amount of fine assessed and collected and into the school fund.	Amount credited to account of Pharmacy Commission on State Auditor's books.
			Month.	Day.	Year.		
State of Iowa vs. E. A. Barger	Audubon.	T. E. Bralnard, J. P.	July	17	1891	50.00	25.00
State of Iowa vs. W. E. Elder	Ringgold.	John Cole, J. P.	July	28	1891	125.00	62.50
State of Iowa vs. A. O. Mudge	Page	Minfred Bryant, J. P.	July	29	1891	100.00	50.00
State of Iowa vs. J. A. Gillespie	Page	T. H. Baldwin, J. P.	July	29	1891	50.00	25.00
State of Iowa vs. T. H. Hester	Page	T. H. Baldwin, J. P.	July	29	1891	25.00	12.50
State of Iowa vs. S. N. Malne	Montgomery	Henry Barnes, J. P.	July	31	1891	25.00	12.50
State of Iowa vs. Amos Shlous	Adams	P. H. Harrington, J. P.	August	1	1891	50.00	25.00
State of Iowa vs. T. E. Ravenscroft	Benton	F. H. Hughes, J. P.	August	20	1891	75.00	37.50
State of Iowa vs. Elerick & Stong	Van Buren	R. H. Starr, J. P.	November	11	1891	25.00	12.50
State of Iowa vs. D. P. Hills	Van Buren	R. M. Dickson, J. P.	November	13	1891	25.00	12.50
State of Iowa vs. U. M. Selimdel	Cass	T. R. Wallace, J. P.	November	4	1891	50.00	25.00
State of Iowa vs. F. C. Groneman	Kossuth	H. P. Hatch, J. P.	November	25	1891	25.00	12.50
State of Iowa vs. O. H. Stillman	Webster	O. J. Houska, J. P.	November	27	1891	25.00	12.50
State of Iowa vs. G. N. Skinner	Madison	A. E. Lyons, J. P.	January	22	1892	25.00	12.50
State of Iowa vs. W. H. Merritt	Marion	Jal	January	23	1892	25.00	12.50
State of Iowa vs. A. B. McDaniel	Marion	Jal	January	23	1892	75.00	37.50
State of Iowa vs. Gen. E. Merryman	Johnson	Ge	July	20	1892	25.00	12.50
State of Iowa vs. D. G. W. Nesbit	Reuton	J. J	July	20	1892	25.00	12.50
State of Iowa vs. Chas. Nienstedt	Floyd	R. H. Willett, J. P.	July	20	1892	25.00	12.50
State of Iowa vs. Chas. A. Cook	Floyd	C. D. Merriam, J. P.	August	20	1892	25.00	12.50
State of Iowa vs. E. O. McMeel	Clinton	Herman Louisfeld, J. P.	July	21	1892	100.00	50.00
State of Iowa vs. Chas. M. Luckey	Jackson	A. C. Blair, J. P.	July	28	1892	100.00	50.00
State of Iowa vs. J. D. Jones	Adams	Wm. Gibson	October	10	1892	50.00	25.00
State of Iowa vs. A. W. Colvin	Emmet	M. Richmond, J. P.	November	30	1892	25.00	12.50
State of Iowa vs. David Bracken	Harrison	C. J. Carter, J. P.	January	18	1893	110.00	55.00
State of Iowa vs. H. J. C. Reed	Ringgold	Simon Jarvis, J. P.	February	10	1893	175.00	87.50

STATEMENT No. XXXVII.—CONTINUED.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	BEFORE WHOM.	DATE OF TRIAL.			Amount of fine assessed and collected and which was paid into the school fund	Amount credited to account of Pharmacy Commissioners on State Auditor's books.
			MONTH.	DAY.	Year.		
State of Iowa vs. Allen Knecht		W. F. Kirkpatrick, J. P.	August.....	29	1890	25.00	17.50
State of Iowa vs. J. A. Dockstader		J. A. Dockstader, J. P.	May.....	4			25.00
State of Iowa vs. A. B. Shafer		J. T. Lattimore, J. P.	June.....	9			12.50
State of Iowa vs. O. R. Way		Wm. Colby, J. P.	June.....	24			25.00
State of Iowa vs. H. A. Evans		E. Bigelow, J. P.	June.....	19			50.00
Totals							\$ 802.50

*This case was not reported until April 3, 1893.

NOTE.—Section 17, Chapter 25, Acts of 1890, provides that the clear proceeds of all fines collected shall be paid into the county treasurer of the proper county for the use of the school fund, and that the Commissioners of Pharmacy shall be entitled to draw from the State treasury an amount not exceeding 50 per cent of the amount of the fines so collected to be used solely in prosecutions instituted by them for failure to comply with the provisions of said act, or of the acts, regulating the practice of pharmacy.

STATEMENT No. XXXVIII.

Showing the names of payee, the number of warrants, the date of warrants, and the amonnt of warrants issued for the enforcement of the pharmacy law, as provided for in Chapter 35, Laws of the Twenty-third General Assembly, from July 1, 1891 to June 30, 1893, inclusive.

NAME OF PAYEE.	Number of war- rant.	DATE OF WARRANT.			Amount of war- rant.
		MONTH.	Day.	Year.	
Geo. H. Schafer.....	19820	July..	10	1891	10.00
Geo. H. Schafer.....	360	August.	19	1891	20.00
C. A. Weaver.....	384	September.....	10	1891	31.30
Spurrier & Dowell.....	1572	November.....	9	1891	10.00
Hills & Hass.....	1573	November.....	9	1891	30.25
J. H. Mitchell.....	1574	November.....	9	1891	86.73
J. H. Pickett.....	1663	November..	19	1891	76.95
J. H. Harrison.....	1909	December.....	2	1891	10.65
J. H. Mitchell.....	2922	March.....	24	1892	102.50
C. A. Weaver.....	4930	May.....	2	1892	36.21
Geo. H. Schafer.....	4931	May.....	2	1892	10.00
John H. Pickett....	4932	May.....	2	1892	24.41
J. H. Mitchell.....	5079	May.....	28	1892	17.08
Brown & Miller.....	5644	July.....	6	1892	79.75
J. H. Pickett.....	5645	July.....	6	1892	20.82
Suel J. Spaulding.....	5732	July.....	14	1892	23.82
J. H. Harrison.....	6209	July.....	30	1892	19.03
Chas. A. Weaver.....	6697	September.....	29	1892	67.16
Suel J. Spaulding.....	6698	September.....	29	1892	34.16
Suel J. Spaulding.....	8094	March.....	20	1893	76.08
J. H. Mitchell.....	9174	March..	31	1893	155.76
J. H. Harrison....	9802	May.....	22	1892	35.22
Total.....					977.88

STATEMENT No. XXXIX.

Showing the names of Fire Insurance Companies and the amount of fees received from each, from July 1, 1891, to June 30, 1893, inclusive, as shown by the records of the office:

NAMES OF COMPANIES.	From July 1, 1891, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 31, 1892, in- clusive.	From January 1, 1893, to June 30, 1893, inclusive.
IOWA COMPANIES.			
Anchor Mutual Fire—Creston.. . . .	\$ 7.50	\$ 67.50	\$ 100.00
Burlington—Burlington.. . . .	11.50	134.50	126.00
Capital—Des Moines	20.50	264.50	247.00
Citizens Mutual—Waterloo . . . . .	.....	3.50	.....
Council Bluffs—Council Bluffs.....	11.00	155.00	193.00
Des Moines—Des Moines.....	44.00	383.50	321.00
Dubuque Fire and Marine—Dubuque.....	28.00	135.50	109.50
Farmers—Cedar Rapids.....	19.00	328.50	293.50
Fidelity Mutual Fire Association—Des Moines	5.00	91.00	.....
Fidelity—Des Moines.....	.....	.....	97.50
German Mutual Fire—Davenport.....	.....	6.00	6.00
Hawkeye—Des Moines.....	43.00	353.00	321.50
Indemnity—Davenport.....	12.00	64.00	59.50
Iowa Fire—Des Moines.....	.....	29.00	53.00
Iowa State—Keokuk.. . . .	1.00	41.00	36.00
Key City—Dubuque....	10.00	4.00	4.00
Merchants and Bankers Mutual—Des Moines.....	4.50	47.00	27.50
Merchants and Manufacturers Mutual—Ollinton.....	1.00	.....	.....
Merchants and Manufacturers Fire—Ollinton	16.50	164.00	163.00
Mill Owners' Mutual—Des Moines.....	.....	5.00	5.00
Mutual Guarantee Fire—Ollinton.....	.....	.50	.....
Northern Fire—Sioux City.....	6.00	.....	.....
Security Fire—Davenport.	16.00	163.00	142.50
State—Des Moines	41.50	340.00	315.00
Underwriters Mutual—Sioux City.....	.....	22.00	27.50
Totals	\$ 298.00	\$ 2,811.00	\$ 2,648.00
OTHER THAN IOWA COMPANIES.			
Aetna—Hartford, Conn...	\$ 4.00	\$ 430.00	\$ 408.00
Agricultural—Waterloo, N. Y.....	.....	96.00	90.00
Amazon—Cincinnati, Ohio.....	8.00	.....	.....
American—Boston, Mass.....	14.00	92.00	94.00
American—Newark, N. J.	8.00	64.00	64.00
American Central—St. Louis, Mo.....	6.00	178.00	164.00
American Fire—New York, N. Y.....	4.00	124.00	104.00
American Fire—Philadelphia, Pa.....	10.00	218.00	192.00
Atlas Assurance—U. S. Branch, Chicago, Ill.....	.....	80.00	60.00
Boylston—Boston, Mass.. . . .	.....	48.00	50.00
British America Assurance—Toronto, Canada.....	2.00	72.00	90.00
Buffalo German—Buffalo, N. Y.. . . .	.....	56.00	58.00
Caledonian Fire—U. S. Branch, Philadelphia, Pa.....	6.00	110.00	80.00
California—San Francisco, Cal.....	10.00	75.00	.....
Citizens—New York, N. Y.....	8.00	238.00	212.00

STATEMENT No. XXXIX—CONTINUED.

NAME OF COMPANIES.	From July 1, 1890, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 1, 1892, in- clusive.	From January 1, 1893, to June 30, 1893, inclusive.
Citizens—Pittsburg, Pa.....	\$.....	\$ 76.00	\$ 68.00
City of London Fire—U. S. Branch, Boston, Mass.....	.....	34.00	30.00
Columbian Fire of Kentucky—Louisville, Ky. ....	.....	.....	872.00
Commercial Union, U. S. Branch—New York, N. Y..	12.00	322.00	312.00
Concordia Fire—Milwaukee, Wis.....	8.00	194.00	138.00
Connecticut Fire—Hartford, Conn.	56.00	384.00	544.00
Continental—New York, N. Y.....	100.00	846.00	806.00
Delaware—Philadelphia, Pa.	12.00	86.00	76.00
Detroit Fire and Marine—Detroit, Mich....	4.00	86.00	82.00
Dwelling House—Boston, Mass.....	10.00	78.00	84.00
Eagle Fire—New York, N. Y.....	.....	40.00	40.00
Equitable Fire and Marine—Providence, R. I. ....	.....	58.00	62.00
Farmers Fire—York, Pa.....	2.00	162.00	142.00
Fire Association of Philadelphia—Philadelphia, Pa	44.00	450.00	436.00
Firemens—Chicago, Ill.....	58.00	90.00	92.00
Firemens—Newark, N. J.....	91.00	64.00	60.00
Firemens Fund—San Francisco, Cal.	22.00	238.00	202.00
Franklin Fire—Philadelphia, Pa.....	14.00	132.00	126.00
German—Freeport, Ill.....	26.00	782.00	790.00
Germania Fire—New York, N. Y.....	.....	152.00	152.00
German Fire—Peoria, Ill.....	14.00	154.00	100.00
German-American—New York, N. Y.....	62.00	548.00	536.00
German—Quincy, Ill.....	60.00	150.00	122.00
Girard Fire and Marine—Philadelphia, Pa.....	10.00	90.00	88.00
Grand Rapids Fire—Grand Rapids, Mich.....	2.00	68.00	66.00
Glens Falls—Glens Falls, N. Y.....	8.00	114.00	116.00
Greenwich—New York, N. Y.....	6.00	70.00	70.00
Guardian Assurance, U. S. Branch—New York, N. Y....	30.00	210.00	180.00
Hamburg-Bremen Fire, U. S. Branch—New York, N. Y...	.....	80.00	92.00
Hanover Fire—New York, N. Y.....	8.00	254.00	222.00
Hartford Fire—Hartford, Conn.....	44.00	870.00	832.00
Hekla—Madison, Wis.....	4.00	.....	.....
Home—New York, N. Y.....	92.00	1,002.00	956.00
Imperial Fire, U. S. Branch—Boston, Mass.....	2.00	78.00	70.00
Insurance Company of North America—Philadelphia, Pa	50.00	610.00	570.00
Insurance Co. of State of Pennsylvania—Philadelphia, Pa	4.00	84.00	64.00
Jersey City—Jersey City, N. J..	8.00	54.00	.....
Knoxville Fire—Knoxville, Tenn.....	4.00	.....	.....
Lancashire, U. S. Branch—New York, N. Y.....	24.00	182.00	168.00
Liberty—New York, N. Y.....	8.00	.....	.....
Lion, U. S. Branch—Hartford, Conn.....	6.00	46.00	26.00
Liverpool and London and Globe, U. S. Br.—New York, N. Y	64.00	366.00	348.00
London Assurance, U. S. Branch—New York, N. Y.....	26.00	174.00	158.00
London and Lancashire, U. S. Branch—Chicago, Ill.....	28.00	212.00	194.00
Manchester Fire Assurance, U. S. Branch—Chicago, Ill...	64.00	520.00	522.00
Manufacturers and Merchants—Pittsburg, Pa.....	.....	85.00	60.00
Mechanics—Philadelphia, Pa.....	2.00	62.00	60.00
Mercantile Fire and Marine—Boston, Mass.....	6.00	88.00	80.00
Merchants—Newark, N. J.....	10.00	182.00	196.00
Merchants—Providence, R. I. ....	.....	58.00	62.00
Michigan Fire and Marine—Detroit, Mich.....	.....	52.00	58.00
Milwaukee Mechanics—Milwaukee, Wis.....	6.00	250.00	220.00
National Fire—New York, N. Y.....	42.00	.....	.....
National Fire—Hartford, Conn.....	64.00	744.00	888.00
Newark Fire—Newark, N. J.....	2.00	56.00	44.00
New Hampshire Fire—Manchester, N. H.....	24.00	106.00	107.00
New York Bowery Fire—New York, N. Y.....	6.00	122.00	18.00
Niagara Fire—New York, N. Y.....	8.00	274.00	236.00

STATEMENT No. XXXIX.—CONTINUED.

NAME OF COMPANIES.	From July 1, 1891, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 31, 1892, in- clusive.	From January 1, 1893, to June 30, 1893, inclusive.
Northern Assurance, U. S. Branch—New York, N. Y.....	\$ 10.00	\$ 152.00	\$ 154.00
North British and Mercantile, U. S. Br—New York, N. Y.....	48.00	630.00	570.00
Northwestern National—Milwaukee, Wis.....	82.00	422.00	438.00
Norwich Union, U. S. Branch—New York, N. Y.....	4.00	94.00	92.00
Oakland Home—Oakland, Cal.	12.00	170.00	176.00
Ohio Farmers—LeRoy, Ohio.....	8.00	94.00	.....
Orient—Hartford, Conn.....	4.00	214.00	194.00
Pacific Fire—New York, N. Y.....	10.00	98.00	98.00
Palatine, U. S. Branch—New York, N. Y.....	.....	.....	117.00
Pennsylvania Fire—Philadelphia, Pa.....	12.00	252.00	242.00
Peoples Fire—Manchester, N. H.....	2.00	99.00	99.00
Phoenix—Brooklyn, N. Y.....	74.00	1,140.00	892.00
Phoenix, Hartford, Conn.....	2.00	484.00	476.00
Phoenix Assurance, U. S. Branch—New York, N. Y.....	22.00	168.00	126.00
Providence Washington—Providence, R. I.....	.....	82.00	104.00
Prussian National, U. S. Branch—Chicago, Ill.....	.....	92.00	66.00
Queen Insurance Company of America—New York, N. Y.....	194.00	194.00	182.00
Reliance—Philadelphia, Pa.....	.....	.....	81.00
Rochester German—Rochester, N. Y.....	2.00	64.00	50.00
Rockford—Rockford, Ill.....	14.00	276.00	262.00
Royal, U. S. Branch—Chicago, Ill.....	12.00	196.00	202.00
St. Paul Fire and Marine—St. Paul, Minn.....	6.00	150.00	122.00
St. Paul German—St. Paul, Minn.....	4.00	108.00	.....
Scottish Union and National, U. S. Branch—Hartford, Conn.....	8.00	50.00	26.00
Security—New Haven, Conn.	20.00	210.00	202.00
Springfield Fire and Marine—Springfield, Mass.....	38.00	610.00	534.00
State Investment and Insurance Co.—San Francisco, Cal.....	4.00	101.00	92.00
Sun—San Francisco, Cal.....	10.00	64.00	.....
Sun Insurance Office, U. S. Branch—New York, N. Y.....	20.00	284.00	262.00
Syndicate—Minneapolis, Minn.....	18.00	112.00	92.00
Traders—Chicago, Ill.....	.....	148.00	122.00
Union—Philadelphia, Pa.....	4.00	96.00	94.00
Union—San Francisco, Cal.....	5.00	.....	.....
Union Assurance Society, U. S. Branch—New York, N. Y.....	.....	26.00	28.00
United Firemens—Philadelphia, Pa.	12.00	56.00	58.00
United States Fire—New York, N. Y.....	2.00	62.00	56.00
Westchester Fire—New York, N. Y.....	12.00	180.90	162.00
Western Assurance—Toronto, Canada.....	10.00	218.00	186.00
Williamsburg City Fire—Brooklyn, N. Y.	8.00	82.00	78.00
Totals	\$ 2,028.00	\$ 21,643.00	\$ 20,566.00

STATEMENT No. XL.

Showing the names of Life, Accident, Fidelity and Casualty Insurance Companies and the amount of fees received from each, from July 1, 1891, to June 30, 1893, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1891, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 31, 1892, in- clusive.	From January 1, 1893, to June 30, 1893, inclusive.
Etna Life—Hartford	\$ 18.00	\$ 174.00	\$ 98.00
Alliance Hall Association—Huron, So. Dak. ....	.....	26.00	.....
American Casualty Insurance and Security Company— Baltimore, Md.	6.00	449.00	373.00
American Surety Company—New York, N. Y. ....	.....	38.00	214.00
American Employers' Liability—Jersey City, N. J.	8.00	48.00	32.00
American Steam Boiler Insurance Company—New York, N. Y. ....	.....	4.00	.....
Connecticut Alliance Life—New York, N. Y.	2.00	22.00	22.00
Connecticut General Life—Hartford, Conn. ....	.....	30.00	30.00
Connecticut Mutual Life—Hartford, Conn.	6.00	48.00	44.00
Employers' Liability Assurance Corporation, U. S. Branch Boston, Mass.	2.00	76.00	96.00
Equitable Life of Iowa—Des Moines, Ia.	16.50	69.00	84.50
Equitable Life Assurance Society—New York, N. Y.	36.00	166.00	74.00
Fidelity and Casualty Company—New York, N. Y.	8.00	154.00	40.00
Germania Life—New York, N. Y. ....	.....	56.00	28.00
Guarantee Company of North America—Montreal, Canada .....	.....	52.00	36.00
Hartford Steam Boiler Inspection and Insurance Company —Hartford, Conn. ....	.....	52.00	56.00
Home Life—Brooklyn, N. Y.	4.00	34.00	22.00
Life Indemnity and Investment Company—Sioux City, Ia.	11.50	66.50	68.00
Lloyd's Plate Glass, New York, N. Y.	10.00	128.00	142.00
Manhattan Life—New York, N. Y.	2.00	24.00	50.00
Massachusetts Mutual Life—Springfield, Mass.	4.00	34.00	30.00
Metropolitan Life—New York, N. Y. ....	.....	68.00	60.00
Metropolitan Plate Glass—New York, N. Y. ....	.....	58.00	56.00
Michigan Mutual Life—Detroit, Mich.	18.00	62.00	56.00
Mutual Life—New York, N. Y.	58.00	202.00	112.00
Mutual Benefit Life, Newark, N. J.	18.00	112.00	82.00
National Life—Montpelier, Vt.	10.00	44.00	54.00
National Surety Company—Kansas City, Mo. ....	.....	.....	68.00
New York Life—New York, N. Y.	68.00	334.00	366.00
New Jersey Plate Glass—Newark, N. J. ....	.....	93.00	54.00
New York Plate Glass, New York, N. Y.	58.00	74.00	26.00
Northwestern Mutual Life, Milwaukee, Wis.	36.00	224.00	178.00
Pacific Mutual Life—San Francisco, Cal. ....	.....	34.00	44.00
Penn Mutual Life—Philadelphia, Penn.	2.00	50.00	46.00
Phoenix Mutual Life—Hartford, Conn.	12.00	30.00	58.00
Provident Life and Trust, Philadelphia, Penn. ....	.....	30.00	28.00
Provident Savings Life Assurance Society—New York, N. Y.	2.00	40.00	54.00
Prudential Insurance Company of America—Newark, N. J. ....	.....	47.00	30.00
Register Life and Annuity—Davenport, Ia.	3.50	5.50	5.00
Royal Union Mutual Life—Des Moines, Ia.	7.50	16.50	22.00

STATEMENT No. XL—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1891, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 31, 1892. In- clusive.	From January 1, 1893, to June 30, 1893, inclusive.
St. Paul German Accident—St. Paul, Minn.	\$ 127.00	\$ 30.00	\$
Standard Life and Accident—Detroit, Mich.	8.00	172.00	306.00
Travelers' Life and Accident—Hartford, Conn.	20.00	480.00	468.00
Union Life—Omaha, Neb.	52.00	32.00	. . . . .
Union Central Life—Cincinnati, O.	8.00	48.00	34.00
Union Mutual Life—Portland, Me. . . . .	. . . . .	26.00	40.00
United States Life—New York, N. Y.	12.00	70.00	46.00
United States Industrial—Newark, N. J. . . . .	. . . . .	79.00	92.00
Washington Life—New York, N. Y.	4.00	54.00	32.00
Total.	\$ 659.00	\$ 4,287.50	\$ 3,956.50

STATEMENT No. XLI.

Showing the names of Life and Accident Assessment Companies and the amount of fees received from each, from July 1, 1891, to June 30, 1893, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1891, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 31, 1892, inclusive.	From January 1, 1893, to June 30, 1893, inclusive.
American Masonic Accident Association—Minneapolis, Minn	\$.....	\$ 27.00	\$ 26.00
American Mutual Accident Association—Oshkosh, Wis.....	.....	33.00	50.00
Bankers' Life Association—Des Moines, Iowa.....	13.50	52.00	45.00
Bankers' Accident Company—Des Moines, Iowa.....	.....	.....	12.50
Bankers' Alliance of California—Los Angeles, Cal....	.....	.....	35.00
Business Mens' Accident Association—Des Moines, Iowa...	.....	11.00	11.00
Citizens' Life Association—Cherokee, Iowa.....	8.50	28.00	17.00
Columbian Accident Company—Chicago, Ill.....	.....	31.00	34.00
Connecticut Indemnity Association—Waterbury, Conn....	33.00	28.00	24.00
Covenant Mutual Benefit Association—Galesburg, Ill.....	2.00	46.00	34.00
Des Moines Life Association—Des Moines, Iowa.....	11.00	49.00	25.50
Economic Guarantee Life Association—Ollinton, Iowa	11.50	13.50	16.50
Equitable Mutual Life and Endowment Association— Waterloo, Iowa.....	1.50	19.00	18.00
Federal Life Association—Davenport, Iowa.....	1.50	18.00	17.50
Fidelity Mutual Life Association—Philadelphia, Pa.....	6.00	38.00	30.00
Fidelity Protective Union—Council Bluffs, Iowa	1.00	14.00	11.00
German-American Mutual Life Association—Burlington, Iowa.....	.....	18.00	15.50
Guaranty Fund Life Association—Council Bluffs, Iowa....	.....	.....	15.50
Hartford Life and Annuity—Hartford, Conn	14.00	60.00	50.00
Illinois Masonic and Pythian Benevolent Society—Chi- cago, Ill.....	.....	26.00	24.00
Iowa Life and Endowment Association—Oskaloosa, Iowa ..	1.50	12.00	13.50
Iowa Masons' Benevolent Society—Oskaloosa, Iowa.. ..	1.50	13.00	13.00
Iowa Mutual Aid Association—Ottumwa, Iowa.....	.....	14.00	.....
Iowa Mutual Benefit Association—Toledo, Iowa.....	0.00	14.50	19.50
Life and Reserve Association—Buffalo, N. Y	6.00	.....	.....
Masons' Fraternal Accident Association of America— Westfield, Mass.....	27.00	24.00	.....
Manufacturers' Accident Indemnity—Geneva, N. Y.	2.00	54.00	.....
Masonic Aid Association of Dakota—Yankton, So. Dak....	.....	.....	27.00
Massachusetts Benefit Association—Boston, Mass	2.00	24.00	24.00
Metropolitan Accident Association—Chicago, Ill	27.00	80.00	60.00
Minnesota Scandinavian Relief Association—Red Wing, Minn.....	80.00	42.00	30.00

STATEMENT No. XLI—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1891, to December 31, 1891, inclusive.	From January 1, 1892, to Decem- ber 31, 1892, inclusive.	From January 1, 1893, to June 30, 1893, inclusive.
Modern Woodmen Accident Association—Lincoln, Neb ..	.....	27.00	28.00
Mutual Benefit Department, Order of Railway Conductors —Cedar Rapids, Iowa.....	.....	10.00	.....
Mutual Reserve Fund Life Association—New York, N. Y.	8.00	66.00	64.00
National Benevolent Association—Minneapolis, Minn	2.00	36.00	28.00
National Fraternal Association—Council Bluffs, Iowa.....	.....	12.00	.....
National Accident Society—New York City, N. Y. ....	.....	27.00	28.00
National Life Maturity—Washington, D. C.	4.00	28.00	26.00
National Masonic Accident Association—Des Moines, Iowa	2.50	12.00	13.00
New York Accident Insurance Company—New York, N. Y.	12.00	26.00	.....
Northern Fraternal Insurance Association—Marshall- town, Iowa.....	13.50	24.50	19.00
Northwestern Life Association—Minneapolis, Minn .....	.....	42.00	62.00
Northwestern Masonic Aid Association—Chicago, Ill.	2.00	36.00	38.00
Northwestern Mutual Accident Association—Sioux City, Iowa.	13.00	23.50	.....
Odd Fellows Annuity Association—Des Moines, Iowa	5.00	49.50	55.00
Odd Fellows Mutual Aid and Accident Association—Piqua, Ohio	2.00	26.00	26.00
Preferred Mutual Accident Association—New York, N. Y..	4.00	44.00	.....
Railway Officials' and Employees' Accident Association— Indianapolis, Ind.	8.00	42.00	38.00
Reserve life Association—Burlington, Iowa.....	.....	11.00	.....
Sandinavian Mutual Aid Association—Galesburg, Ill.,	6.00	50.00	44.00
Security Life Association—Clinton, Iowa.....	.....	10.50	11.50
Southwestern Mutual Life Association—Marshalltown, Ia.	13.00	34.00	30.50
St. Stephens' Brotherhood—Des Moines, Iowa	1.00	17.50	.....
Traveler's Preferred Accident Association—Chicago, Ill...	37.00	.....	.....
Union Federal Accident Association—Council Bluffs, Ia....	7.50	21.00	19.50
U. S. Masonic Benevolent Association—Council Bluffs, Ia..	2.50	31.50	12.50
U. S. Mutual Accident Association—New York, N. Y.	46.00	76.00	48.00
Western Accident Association—Marshalltown, Iowa.....	13.00	19.00	18.50
World's Industrial Accident Association—Dubuque, Iowa.	7.00	.....	.....
Totals	\$ 393.50	\$ 1,506.00	\$ 1,308.50
Mutual Co-operative Fire Associations.....	\$	\$ 327.50	\$ 335.00
Northwestern Live Stock—Des Moines, Iowa.	4.50	13.00	10.50
Farmers' Mutual Live Stock Ins. Ass'n.—Des Moines, Ia...	15.50	42.50	27.50
Iowa Mutual Live Stock Ins. Ass'n.—Council Bluffs, Iowa..	.....	10.00	.....
Importers and Breeders Mutual Live Stock Insurance As- sociation—Sioux City, Iowa	10.50	21.00	20.00
State Mutual Live Stock Ins. Ass'n.—Sioux City, Iowa.....	.....	21.50	21.50
Miscellaneous fees not charged to account of companies...	10.50	15.40	7.50
Totals	\$ 41.00	\$ 450.90	\$ 422.00
Grand total of fees.....	\$ 3,418.50	\$ 30,788.40	\$ 28,921.00

BANKS.

STATEMENT No. XLII.

Showing the Assets of Savings Banks on the 30th day of June, 1892.

LOCATION.	NAME.	CARRIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to sight draft.	Overdrafts.	Real and personal prop-erty.	
Des Moines.....	American Savings Bank.....	R. L. Chase.....	\$ 247,926.57	28,526.03	56,637.52	4,529.35	11,594.00	\$ 349,313.49
Ainsworth.....	Ainsworth Savings Bank.....	A. E. Spaulding.	62,130.26	5,636.69	15,422.57	296.56	1,269.53	84,755.61
Akron.....	Akron Savings Bank.....	H. J. Thode.....	39,215.91	414.17	9,141.36	3,479.52	12,381.91	64,632.87
Norway.....	Benton County Savings Bank...	E. E. Hartung.. ..	128,368.27	6,958.25	13,416.89	.....	2,203.12	150,976.53
Bayard.....	Bayard Savings Bank.....	T. O. Lundy.....	33,129.85	5,734.44	14,006.70	1,281.15	1,746.16	55,898.30
Van Horne.....	Benton County Savings Bank....	Charles N. Hartung.....	61,810.63	5,888.28	17,181.38	.....	4,283.51	89,163.80
Battle Creek.	Battle Creek Savings Bank	A. Bassett.....	28,322.18	6,139.20	15,848.52	.....	8,404.80	56,714.70
Cushing.....	Cushing Savings Bank.....	.....	33,706.29	4,729.15	1,622.52	9.65	2,129.30	42,156.91
Council Bluffs....	Council Bluffs Savings Bank....	Aug. Bereshelm.....	828,619.98	131,824.40	424,516.94	3,789.02	11,500.00	1,400,250.34
Clinton.....	Clinton Savings Bank.....	J. C. Weston.. ..	361,111.00	.....	44,405.65	.....	1,900.00	407,419.65
Iowa City.....	Oltizens' Savings and Trust Co..	G. W. Koontz ...	272,896.94	25,173.37	5,137.61	4,980.74	3,225.25	311,413.96
Oedar Rapids.....	Cedar Rapids Savings Bank.	J. M. Dinwiddle.....	654,324.91	10,515.81	77,388.85	.....	4,880.70	747,110.27
Decorah	Oltizens' Savings Bank.....	E. J. Curtin.....	98,356.14	5,672.16	6,860.37	716.44	4,869.19	116,475.30
Ottumwa.....	Clty Savings Bank.....	Carey Inskeep	143,143.37	1,795.11	10,761.68	.....	577.00	156,247.16

STATEMENT NO. XLII—CONTINUED.

LOCATION.	ASSETS.					Overdrafts.	Real and personal prop-erty.	Total assets.
	Bills receivable	Cash and cash items.	0	0	0			
Milford.....	29,556.78	2,287.95	5,642.16	60.44	3,552.69			51,190.01
Cresco.....	330,629.82	14,477.06	21,124.66	4,306.96	17,185.16			386,323.66
Corning.....	153,035.03	15,007.47	13,009.23	1,739.10	7,000.00			201,890.83
Mason City	97,039.23	11,653.60	3,216.57	2,319.90	9,501.00			122,729.30
Leeds.....	46,701.63	1,957.80	23,697.16	.....	1,477.00			72,833.59
Keokuk.....	209,770.19	23,131.09	13,371.61	198.35	1,900.00			253,271.20
Castana	28,184.14	1,202.65	2,360.64	314.31	1,508.92			37,570.57
Ireton.....	42,907.90	3,012.50	3,380.34	12.91	2,190.93			51,504.58
Davenport,	2,099,906.01	29,140.34	159,767.40	1,361.94	7,596.92			2,298,632.51
Des Moines.....	785,119.92	70,059.57	300,761.94	4,720.84	54,400.00			1,221,062.27
Durant.....	329,388.36	3,833.24	40,513.09	1,978.91	4,762.21			390,200.81
Doon.....	36,035.73	3,010.61	6,237.36	501.19	2,914.74			49,649.63
Clinton.....	60,046.00	.....	7,593.24	965.63	10,000.00			79,239.77
Iowa City.	414,503.73	.....	59,704.87	.....	2,938.04			476,236.63
George.....	50,415.94	2,994.51	2,833.40	278.31	5,011.95			61,453.11
Bett.	40,700.63	2,006.05	11,062.29	1,610.43	5,100.00			60,480.39
Williamsburg....	70,799.06	3,165.64	17,697.70	611.99	4,156.31			94,430.67

Pt. Madison ..	Pt. Madison Savings Bank ..	J. A. S. Pollard ..	169,643.95	.....	16,303.83	.....	.....	.....	185,947.08
Garner ..	Farmers' Savings Bank ..	E. C. Abbey ..	40,126.23	.....	1,392.15	43.92	5,054.00	.....	53,481.97
Sioux Center ..	Farmers' Savings Bank ..	Peter Egan, Jr ..	34,720.13	.....	2,951.29	1,310.00	2,528.40	.....	54,500.89
Harnes City ..	Farmers' Savings Bank ..	Willard Carver ..	9,547.53	.....	1,820.20	.....	1,618.71	.....	17,530.82
Marengo ..	Farmers' Savings Bank ..	A. B. Eshleman ..	30,677.40	.....	1,522.99	1,273.27	6,180.00	.....	54,040.98
Marshalltown ..	Fidelity Savings Bank ..	H. J. Howe ..	34,535.42	.....	8,432.49	.....	1,500.00	.....	59,179.07
Bancroft ..	Farmers' & Traders' Sav. Bank ..	A. B. Richmond ..	20,776.74	.....	5,191.75	176.53	4,800.00	.....	40,773.98
West Union ..	Fayette County Savings Bank ..	E. B. Shaw ..	163,694.19	.....	.....	.....	550.00	.....	189,161.62
Victor ..	Farmers' Savings Bank ..	H. L. Musetter ..	84,670.93	.....	4,944.85	423.57	1,639.39	.....	96,964.87
Burlington ..	German-American Savings Bank ..	Wm. A. Torrey ..	857,881.34	.....	40,471.09	199.34	87,885.50	.....	1,175,213.26
Davenport ..	German Savings Bank ..	H. H. Andresen ..	4,539,896.98	.....	75,209.36	.....	15,969.63	.....	5,124,527.35
Grinnell ..	Grinnell Savings Bank ..	H. Lawrence ..	139,187.49	.....	4,730.08	186.58	1,400.00	.....	168,413.57
Dubuque ..	German Trust and Savings Bank ..	J. M. Werner ..	421,929.25	.....	15,345.32	2,637.02	2,552.41	.....	471,994.05
Le Mars ..	German-American Savings Bank ..	M. H. Finney ..	161,097.62	.....	21,155.11	2,157.14	11,000.00	.....	228,364.26
Des Moines ..	Grand Avenue Savings Bank ..	Geo. W. Shope ..	98,203.30	.....	9,418.01	1,639.89	21,211.00	.....	133,790.55
Holstein ..	Holstein Savings Bank ..	O. J. Wohlenberg ..	109,149.04	.....	7,091.68	3,322.73	19,773.31	.....	160,996.03
Sioux City ..	Home Savings Bank ..	H. S. Hubbard ..	118,635.28	.....	6,050.09	674.49	7,191.54	.....	139,290.56
Des Moines ..	Home Savings Bank ..	A. O. Miller ..	111,285.12	.....	10,745.06	1.27	2,324.21	.....	172,152.64
Mt. Pleasant ..	Henry County Savings Bank ..	O. V. Arnold ..	218,595.56	.....	11,251.85	2,271.44	8,904.72	.....	268,950.97
Burlington ..	Iowa State Savings Bank ..	Wm. Garrett ..	1,003,755.00	.....	15,755.64	.....	63,601.85	.....	1,424,805.93
Marengo ..	Iowa County Loan & Sav. Bank ..	Q. P. Reno ..	117,441.80	.....	.....	.....	800.00	.....	138,677.89
Sioux City ..	Iowa Savings Bank ..	L. Wynn ..	550,204.32	.....	46,769.01	1,042.15	27,353.91	.....	653,586.24
Oreston ..	Iowa State Savings Bank ..	F. D. Ball ..	104,831.63	.....	12,623.36	2,806.89	19,681.05	.....	155,775.85
Dubuque ..	Iowa Trust and Savings Bank ..	J. E. Allison ..	640,925.52	.....	28,596.62	1,889.60	4,316.71	.....	762,963.93
Ruthven ..	Iowa Savings Bank ..	F. H. Giddings ..	50,598.79	.....	2,876.36	398.50	3,005.00	.....	58,205.20

STATEMENT NO. XLII—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Real and per- sonal prop- erty.	Total assets.
			Bills receivable	Cash and cash items.	Credits subject to sight draft.	Overdrafts.			
Sheldon.....	Iowa Savings Bank.....	G. B. Stringfield.....	20,458.15	1,581.08	3,879.92	978.86	4,547.03	31,345.04	
Fairfield	Iowa State Savings Bank	E. A. Howard	268,868.38	44,949.75	29,595.87	3,871.18	12,963.94	380,249.12	
Iowa City	Johnson County Savings Bank ..	W. A. Fry.....	583,325.01	78,405.50	105,588.63	15,545.86	24,976.62	807,841.64	
Keokuk.....	Keokuk Savings Bank	A. J. Mathias	477,941.75	57,255.24	124,176.55	680.47	500.00	660,554.01	
Ft. Madison.....	Lee County Savings Bank.....	Geo. M. Hanchett.....	249,555.18	18,491.72	103,412.94	1,292.30	2,144.81	374,896.95	
Little Sioux.....	Little Sioux Savings Bank.....	P. G. Hicks	34,876.15	1,436.03	7,901.02	2,137.95	1,500.00	47,753.15	
Columbus Junct..	Louisa County Savings Bank....	E. R. Lacey....	72,656.72	.....	3,796.98	.....	258.50	76,712.20
Lyons.....	Lyons Savings Bank.	J. H. Peters	95,110.00	.....	27,860.60	.....	.....	122,970.60
Lone Tree....	Lone Tree Savings Bank	O. A. Fernstrom	17,739.10	1,208.79	14,034.51	7,661.90	2,625.37	43,269.67	
Marengo.....	Marengo Savings Bank.....	A. M. Henderson... ..	232,272.49	14,562.27	11,205.56	5,393.27	5,914.09	289,347.60	
Muscatine.....	Muscatine Savings Bank	S. M. Hughes.....	472,477.07	.....	57,416.07	.....	2,562.37	532,455.51
Mitchellville....	Mitchellville Savings Bank.....	J. K. Moller.....	39,625.16	3,731.32	17,046.58	600.86	14,344.18	75,348.10	
Marion	Marion Savings Bank.....	Samuel M. Goodhue.....	140,142.61	.....	20,654.72	.....	.....	160,797.33
Des Moines.....	Marquardt Savings Bank.....	H. E. Marquardt....	107,980.10	3,116.15	39,358.57	77.16	1,904.75	153,131.73	
Marathon.....	Marathon Savings Bank.....	A. J. Wilson.....	27,592.73	2,241.78	5,188.52	.....	377.62	35,350.60
Battle Ureek.....	Maple Valley Savings Bank	J. A. Keenan.....	71,524.19	5,792.33	5,608.94	1,910.95	1,100.95	86,031.36	
Montezuma.	Montezuma Savings Bank.....	A. O. McGill.. ..	24,275.49	2,220.88	28,764.84	.....	6,576.13	61,827.34

Mondamin	Mondamin Savings Bank.....	V. A. Miller	10,108.11	2,740.53	3,426.09	.....	591.15	17,309.89
Mallard.....	Mallard Savings Bank	A. O. Stunda.....	1,766.55	1,676.97	10,064.21	178.09	828.85	15,404.67
North English....	North English Savings Bank.	E. D. Baird	96,263.03	4,206.30	4,162.26	426.66	1,428.74	106,506.10
Newton.....	Newton Savings Bank	C. Sloanaker	51,507.00	.....	3,126.13	.....	.....	54,633.12
Ottumwa.....	Ottumwa Savings Bank.....	F. Von Schrader.....	268,928.82	10,106.34	63,724.42	193.11	4,519.56	347,562.25
Oskaloosa.....	Oskaloosa Savings Bank.....	J. W. Hammond	121,023.29	10,911.52	12,047.58	84.06	5,506.95	149,573.40
Des Moines.. ..	Polk County Savings Bank.....	A. J. Zwart.....	375,349.49	42,328.03	141,562.74	8,430.35	1,485.08	563,975.69
Des Moines	People's Savings Bank	Chas. H. Martin.....	204,413.28	27,346.00	111,678.38	680.60	1,600.00	345,713.26
Parnell.....	Parnell Savings Bank	F. V. Mullen	22,557.72	2,452.82	6,974.70	.....	3,764.19	36,148.43
Spencer.....	People's Savings Bank	C. P. Buckley	39,517.90	2,113.92	7,081.44	.....	805.57	49,518.83
Riverside	Riverside Savings Bank	J. Boyd	45,372.96	8,106.82	3,972.32	3,374.77	1,758.70	62,585.56
Davenport... ..	Scott County Savings Bank	J. H. Hass.....	1,632,155.12	18,596.47	120,685.78	230.49	3,297.80	1,774,965.66
Sioux City	Sioux City Savings Bank.....	Edward P. Stone.....	218,837.12	5,122.03	104,326.29	.....	2,756.54	331,042.00
Des Moines.. ..	State Savings Bank	J. W. Geneser.. ..	611,071.16	12,559.41	168,380.96	9,277.98	1,912.45	803,201.96
Council Bluffs....	State Savings Bank	John Bennett.....	205,065.35	4,874.92	38,336.66	168.88	730.00	249,195.81
Cedar Rapids....	Security Savings Bank	Ed. M. Scott.....	312,183.10	2,146.75	49,940.07	.....	789.85	365,059.77
Sioux City.....	State Savings Bank	D. L. Pratt, Jr.	84,490.75	2,598.44	15,896.83	526.64	1,306.90	104,819.56
Charlton	State Savings Bank	John Culbertson.....	66,523.85	2,333.50	13,437.55	.....	345.35	82,640.25
Red Oak.....	State Savings Bank	Wm. Planck.....	87,891.40	4,289.09	2,920.91	1,210.53	.....	96,311.93
Logan.....	State Savings Bank	W. H. Johnson. ..	36,558.23	4,356.32	16,836.85	4,461.05	3,257.90	65,470.35
Schaller.....	Schaller Savings Bank.....	H. A. McLaughlin.	22,470.80	1,402.44	10,859.14	174.16	2,490.00	37,396.54
Siourney.....	Siourney Savings Bank.....	G. F. Utterback.....	76,960.08	7,106.51	20,450.27	.....	4,500.00	109,036.86
Toledo.....	Toledo Savings Bank.....	H. A. Shanklin.....	127,631.84	9,133.23	8,633.79	7,338.76	9,414.71	162,202.33
Tipton.	Tipton Savings Bank.. ..	C. W. Hawley.....	70,631.53	439.10	6,047.36	879.96	9,171.74	87,166.69
Davenport... ..	Union Savings Bank	A. F. Outter.. ..	88,535.50	2,497.43	24,377.37	837.09	1,097.07	317,344.46

STATEMENT NO. XLII—CONTINUED.
Showing Assets of Savings Banks on the 30th day of June, 1892.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to withdrawal.	Overdrafts.	Real and personal prop-erty.	
Washington.. . . .	Washington Co. Savings Bank...	A. Anderson	\$ 125,332.37	19,535.74	9,802.09	4,519.84	2,694.88	161,904.52
Williamsburg.....	Williamsburg Savings Bank. . . .	G. H. Hughes	158,087.32	2,482.71	11,107.45	683.60	5,764.00	178,075.08
What Cheer... . .	What Cheer Savings Bank.....	Wm. C. Windett.....	66,438.27	7,218.52	20,270.05	91.75	9,539.71	103,558.30
Wellman	Wellman Savings Bank.....	H. G. Moore....	38,229.21	6,197.22	39,936.98	187.79	2,200.00	86,751.20
Woodbine.	Woodbine Savings Bank.....	Lewis Haas	38,891.70	4,644.00	15,483.35	40.78	8,360.19	67,370.02
Wesley	Wesley Savings Bank....	Stitzel X. Way.....	24,315.16	1,136.43	571.00	90.74	2,183.00	28,296.33
	Totals		\$ 26,072,068.79	\$1,235,516.81	\$4,594,765.71	\$ 147,777.11	\$ 723,626.82	\$ 32,763,756.12

STATEMENT No. XLIII.

Showing the Liabilities of Savings Banks June 30, 1892.

LOCATION.	NAME.	NAME OF CASHIER.	LIABILITIES.				Capital.	Surplus and undivided profits.	Total liabilities.
			Due depositors.	Due Banks and others.					
Des Moines....	Amerloan Savings Bank..	R. L. Chase.....	\$ 235,036.75	.....	\$	75,000.00	19,176.74	\$	349,213.49
Alnsworth	Alnsworth Savings Bank.....	A. E. Spaulding.....	41,620.57	.....		35,000.00	8,235.04		84,755.61
Akron.....	Akron Savings Bank.....	H. J. Thode.....	39,116.71	4,000.00		20,000.00	1,516.16		64,632.87
Norway.....	Benton County Savings Bank.....	E. E. Hartung.....	124,171.14	120.00		15,000.00	11,685.39		150,976.53
Bayard.....	Bayard Savings Bank.....	T. O. Lundy... ..	37,496.66	3,053.79		15,000.00	367.85		55,898.30
Van Horne.....	Benton County Savings Bank.....	Charles H. Hartung.	72,650.92	.....		15,000.00	1,512.88		89,163.80
Battle Creek...	Battle Creek Savings Bank	A. Bassett.....	30,957.24	.....		25,000.00	737.46		56,714.70
Cushing.....	Cushing Savings Bank.....	..... ..	16,186.44	.....		25,000.00	1,010.47		42,196.91
Council Bluffs.....	Council Bluffs Savings Bank.....	Aug. Beresheim....	1,207,757.11	.....		150,000.00	42,493.23		1,400,250.34
Clinton....	Clinton Savings Bank.....	J. O. Weston.....	356,090.42	.....		50,000.00	1,329.23		407,419.65
Iowa City.....	Citizens' Savings and Trust Co	G. W. Koontz.....	269,115.35	.....		25,000.00	17,298.61		311,413.96
Cedar Rapids.....	Cedar Rapids Savings Bank.	J. M. Dinwiddle.....	642,850.22	.....		75,000.00	29,260.06		747,110.27
Decorah.....	Citizens' Savings Bank.....	E. Curtin.....	94,252.32	277.05		17,000.00	4,945.93		116,475.30
Ottumwa	City Savings Bank..	Carey Inskip.....	100,215.95	.....		50,000.00	6,031.21		156,247.16

STATEMENT No. XLIII—CONTINUED.

	LIABILITIES.				Surplus and undivided profits.	Total liabilities.
	Due depositors.	Due banks and others.	Capital.			
Millford.....	\$ 24,458.70	.....	\$ 25,000.00	.....	1,731.31	\$ 51,190.01
Oresco.....	289,611.05	.....	100,000.00	.....	14,512.51	399,222.66
Corning.....	162,705.73	.....	25,000.00	.....	3,916.10	201,690.83
Mason City.....	70,023.09	.....	50,000.00	.....	2,706.21	122,729.30
Leeds.....	44,225.31	.....	25,000.00	.....	1,804.78	75,833.59
Keokuk.....	239,420.30	.....	50,000.00	.....	3,850.90	293,271.20
Castana.....	31,671.88	400.00	15,000.00	.....	498.89	37,570.57
Ireton.....	18,501.56	22,200.58	10,000.00	.....	712.44	51,504.58
Davenport.....	2,005,252.25	.....	200,000.00	.....	91,410.26	2,296,662.51
Des Moines.....	593,221.63	.....	200,000.00	.....	27,540.64	1,221,062.27
Durant.....	255,652.25	58.00	30,000.00	.....	4,483.56	290,200.81
Doon.....	33,082.43	.....	10,000.00	.....	8,527.20	49,649.63
Clinton.....	63,000.51	.....	15,000.00	.....	530.20	79,229.77
Iowa City.....	422,823.00	2,000.00	40,000.00	.....	11,984.63	476,256.63
George.....	42,803.75	702.45	15,000.00	.....	2,909.90	61,405.11
Britt.....	46,953.62	.....	10,000.00	.....	3,516.87	60,469.39
Williamsburg.....	69,844.28	5.00	25,000.00	.....	1,679.32	96,490.57

Pt. Madison.....	Pt. Madison Savings Bank.....	J. A. S. Pollard.....	154,850.35	.....	30,000.00	1,141.73	145,947.08
Garner.....	Farmers' Savings Bank.....	E. O. Abbey.....	36,091.61	.....	16,000.00	1,410.86	52,481.97
Sioux City.....	Farmers' Savings Bank.....	Peter Egan, Jr.....	37,263.52	1,000.00	15,000.00	1,307.87	54,560.89
Barnes City.....	Farmers' Savings Bank.....	Willard Carver.....	7,210.25	.....	10,000.00	829.57	17,539.83
Marengo.....	Farmers' Savings Bank.....	A. B. Eshleman.....	34,307.04	5,000.00	25,000.00	333.94	54,640.98
Marshalltown.....	Fidelity Savings Bank.....	H. J. Howe.....	29,153.41	.....	30,000.00	25.66	59,179.07
Bancroft.....	Farmers' and Traders' Savings Bank.....	A. B. Richmond.....	25,142.63	.....	15,000.00	631.25	40,778.98
West Union.....	Fayette County Savings Bank.....	E. B. Shaw.....	168,513.41	.....	16,500.00	4,148.31	180,161.62
Victor.....	Farmers' Savings Bank.....	H. L. Mussetter.....	60,539.50	10,000.00	25,000.00	1,425.37	96,964.87
Burlington.....	German-American Savings Bank.....	Wm. A. Torrey.....	1,037,026.45	.....	10,000.00	38,186.81	1,175,213.26
Davenport.....	German Savings Bank.....	H. H. Andresen.....	4,468,721.88	.....	500,000.00	155,805.47	5,124,527.35
Grinnell.....	Grinnell Savings Bank.....	H. Lawrence.....	115,769.91	96.00	50,000.00	2,547.66	108,413.57
Dubuque.....	German Trust and Savings Bank.....	J. M. Werner.....	351,850.43	.....	100,000.00	20,134.62	471,984.15
Le Mars.....	German-American Savings Bank.....	M. H. Flinney.....	173,451.28	2,000.00	50,000.00	2,912.98	228,364.26
Des Moines.....	Grand Avenue Savings Bank.....	Geo. W. Shope.....	71,418.69	5,400.82	50,000.00	6,980.04	133,799.55
Holstein.....	Holstein Savings Bank.....	O. J. Wohlenberg.....	114,953.73	.....	30,000.00	16,012.30	160,996.03
Sioux City.....	Home Savings Bank.....	H. S. Hubbard.....	86,643.32	.....	50,000.00	2,647.34	139,290.56
Des Moines.....	Home Savings Bank.....	A. C. Miller.....	117,503.24	.....	50,000.00	4,849.40	172,152.64
Mt. Pleasant.....	Henry County Savings Bank.....	C. V. Arnold.....	244,950.97	.....	24,000.00	.....	268,950.97
Burlington.....	Iowa State Savings Bank.....	Wm. Garrett.....	1,213,187.69	100.00	100,000.00	111,578.24	1,424,865.93
Marengo.....	Iowa County Loan and Savings Bank.....	Q. P. Reno.....	124,217.99	.....	12,000.00	2,459.90	138,677.89
Sioux City.....	Iowa Savings Bank.....	L. Wynn.....	315,236.66	10,000.00	250,000.00	83,349.58	658,586.24
Oreston.....	Iowa State Savings Bank.....	F. D. Ball.....	103,671.17	.....	50,000.00	2,104.68	155,775.85
Dubuque.....	Iowa Trust and Savings Bank.....	J. E. Allison.....	531,036.08	3,784.61	200,000.00	28,143.24	762,963.93
Ruthven.....	Iowa Savings Bank.....	F. H. Giddings.....	39,108.31	.....	15,000.00	4,096.89	58,205.20

STATEMENT NO. XLIII--CONTINUED.

LOCATION.	NAME.	NAME OF CARRIER.	LIABILITIES.				Total liabilities.
			Due banks and others.	Capital.	Surplus and undivided profits.		
Sheldon.....	Iowa Savings Bank.....	T. B. Stringfield.....	21,086.12	10,000.00	408.92	\$	31,495.04
Fairfield.....	Iowa State Savings Bank.....	E. A. Howard.....	201,980.32	60,000.00	8,288.80		270,269.12
Iowa City.....	Johnson County Savings Bank.	W. A. Fry.....	652,779.82	125,000.00	20,061.82		807,841.64
Keokuk.....	Keokuk Savings Bank.....	A. J. Mathias.....	500,186.14	100,000.00	51,367.87		651,554.01
Ft. Madison.....	Lee County Savings Bank.....	Geo. M. Hancock.....	280,575.30	35,000.00	9,333.56		324,908.86
Little Sioux.....	Little Sioux Savings Bank.....	P. G. Hicks.....	24,250.36	20,000.00	2,808.79		47,059.15
Columbus Junction.....	Louis County Savings Bank.....	E. R. Lacey.....	65,101.94	10,000.00	1,607.36		76,712.30
Lyons.....	Lyons Savings Bank.....	J. H. Peters.....	101,614.52	30,000.00	1,356.08		132,970.60
Lone Tree.....	Lone Tree Savings Bank.	O. A. Fernstrom.....	32,836.41	10,000.00	443.26		43,280.67
Marengo.....	Marengo Savings Bank.....	A. M. Henderson.....	204,460.49	50,000.00	18,921.20		273,381.69
Muscatine.....	Muscatine Savings Bank.....	S. M. Hughes.....	470,304.48	50,000.00	12,091.08		532,455.56
Mitchellville.....	Mitchellville Savings Bank.....	J. K. Moller.....	51,532.47	15,000.00	7,200.00		73,732.47
Marion.....	Marion Savings Bank.....	Samuel N. Goodhue.....	135,832.04	30,000.00	2,995.29		168,827.33
Des Moines.....	Marquardt Savings Bank.....	H. E. Marquardt.....	90,931.02	50,000.00	3,150.70		144,081.72
Marathon.....	Marathon Savings Bank.....	A. J. Wilson.....	9,576.73	25,000.00	778.67		35,355.40
Battle Creek.....	Maple Valley Savings Bank.....	J. A. Keenan.....	55,004.86	25,000.00	5,086.51		85,091.37
Montezuma.....	Montezuma Savings Bank.....	A. C. McGill.....	46,488.64	15,000.00	328.70		61,817.34

Mondamin.	Mondamin Savings Bank.	V. S. Miller.	4,419.08	12,000.00	820.85	17,269.86
Mallard.	Mallard Savings Bank.	A. C. Bonds.	5,404.67	10,000.00	.....	15,404.67
North English.	North English Savings Bank.	E. D. Baird.	84,538.95	18,000.00	4,067.15	106,596.10
Newton.	Newton Savings Bank.	C. Sloanaker.	138,330.60	15,000.00	1,312.43	54,633.12
Ottumwa.	Ottumwa Savings Bank.	F. Von Schrader.	280,891.55	50,000.00	7,665.70	347,552.25
Oskaloosa.	Oskaloosa Savings Bank.	J. W. Hammond.	124,551.59	25,000.00	21.81	149,573.40
Des Moines.	Polk County Savings Bank.	A. J. Zwart.	400,592.57	100,000.00	4,144.34	506,975.69
Des Moines.	People's Savings Bank.	Chas. H. Martin.	282,644.19	50,000.00	13,074.07	345,718.26
Parnell.	Parnell Savings Bank.	F. V. Mullin.	23,703.39	12,000.00	423.04	36,148.43
Spencer.	People's Savings Bank.	C. P. Buckley.	18,723.45	25,000.00	795.38	49,518.83
Riverside.	Riverside Savings Bank.	J. Boyd.	50,826.86	10,000.00	1,758.70	62,585.56
Davenport.	Scott County Savings Bank.	J. H. Hast.	1,544,377.99	200,000.00	30,587.67	1,774,965.66
Sioux City.	Sioux City Savings Bank.	Edward B. Stone.	263,687.04	50,000.00	17,354.96	331,042.00
Des Moines.	State Savings Bank.	J. W. Geneser.	682,529.26	100,000.00	20,672.70	803,201.96
Council Bluffs.	State Savings Bank.	John Bennett.	178,628.56	50,000.00	557.25	249,185.81
Cedar Rapids.	Security Savings Bank.	E. M. Scott.	308,519.56	50,000.00	5,040.21	363,559.77
Sioux City.	State Savings Bank.	D. L. Pratt, Jr.	50,763.20	50,000.00	2,055.36	104,819.56
Chariton.	State Savings Bank.	John Culbertson.	72,413.26	10,000.00	226.99	82,640.25
Red Oak.	State Savings Bank.	Wm. Planck.	39,409.48	50,000.00	1,902.45	98,311.93
Logan.	State Savings Bank.	W. H. Johnson.	41,802.16	20,000.00	3,668.19	65,470.35
Schaller.	Schaller Savings Bank.	H. A. McLaughlin.	18,749.67	15,500.00	106.87	37,396.54
Sigourney.	Sigourney Savings Bank.	G. F. Utterback.	58,959.95	50,000.00	76.91	109,036.86
Toledo.	Toledo Savings Bank.	H. A. Shanklin.	85,902.43	50,000.00	21,563.75	162,202.33
Tipton.	Tipton Savings Bank.	C. W. Hawley.	61,345.12	25,000.00	821.57	87,166.69
Davenport.	Union Savings Bank.	A. F. Cutter.	257,344.46	000.00	.....	317,344.46

STATEMENT NO. XLIII. —CONTINUED.

LOCATION.	NAME.	NAME OF CASHIER.	LIABILITIES.				Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus and undivided profits.	
Washington	Washington County Savings Bank	A. Anderson	\$ 100,604.32 \$	4,027.73 \$	50,000.00 \$	7,272.87 \$	161,904.92
Williamsburg	Williamsburg Savings Bank	G. M. Hughes	119,814.03		50,000.00	8,280.45	178,075.08
What Cheer	What Cheer Savings Bank	Wm. O. Windett	70,380.76		30,000.00	3,177.54	103,558.30
Wellman	Wellman Savings Bank	H. G. Moore	71,399.68		10,000.00	5,351.52	86,751.20
Woodbine	Woodbine Savings Bank	Lewis Haas	74,789.40		30,000.00	2,580.62	67,370.02
Wesley	Wesley Savings Bank	Stitzel X. Way	10,813.66		16,000.00	1,482.67	28,296.33
	Totals		\$ 26,113,384.35 \$	179,125.58 \$	5,304,000.00 \$	1,165,246.19 \$	32,763,766.12

STATEMENT No. XLIV.

Showing the Assets of State Banks (so called) on the 30th day of June, 1892.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Overdrafts.	Real and personal property.	
Adel.....	Adel Bank.....	S. M. Leach.....	\$ 97,054.24	\$ 15,741.01	\$ 57,216.34	\$ 206.18	\$ 6,000.00	\$ 176,277.77
Avoca.....	Avoca Bank.....	John J. Spindler.....	294,330.69	8,741.41	22,547.37	12,699.85	7,000.00	345,350.32
Anthon.....	Anthon State Bank.....	Jno. R. Welch.....	52,943.83	3,279.68	7,517.65	.....	1,910.20	65,671.36
Albia.....	Albia State Bank.....	S. W. Pennington.....	37,563.92	11,087.02	10,015.92	.....	1,834.33	60,501.24
Algona.....	Algona State Bank.....	Chas. C. St. Clair.....	52,192.78	11,300.37	12,653.63	.24	7,086.77	83,233.79
Parkersburg.....	Beaver Valley Bank.....	J. F. Parker.....	133,731.35	7,580.94	7,839.98	.....	5,600.00	154,752.27
Blairstown.....	Benton County Bank.....	John M. Lehr.....	92,052.36	8,781.85	10,775.85	189.82	7,850.14	119,650.02
Hastings.....	Botna Valley Bank.....	E. S. McDonough.....	53,206.82	4,566.54	18,498.83	40.24	11,416.15	87,730.61
Bennett.....	Bennett State Bank.....	M. G. Blackman.....	60,370.43	2,013.06	4,225.35	3,350.61	1,186.49	71,145.94
Iowa Falls.....	Bank of Iowa Falls.....	H. C. Miller.....	124,513.87	9,625.64	20,407.45	6,492.05	6,789.85	167,828.86
Keota.....	Bank of Keota.....	E. G. Wilson.....	117,008.32	12,135.55	29,891.30	2,514.21	9,000.00	170,549.38
Lineville.....	Bank of Lineville.....	A. L. Rockhold.....	130,183.66	7,856.40	1,825.86	1,231.13	4,835.00	145,932.06
West Union.....	Bank of West Union.....	F. Y. Whitmore.....	150,701.94	17,933.64	19,314.80	1,521.08	8,435.66	197,907.12
Lansing.....	Bank of Lansing.....	J. W. Thomas.....	177,675.24	19,277.20	12,280.86	1,328.14	4,200.00	214,761.44
Livermore.....	Bank of Livermore.....	S. Kuslund.....	67,411.17	5,140.11	25,299.42	816.87	1,515.17	100,182.74
Hampton.....	Citizens State Bank.....	G. G. Clemmer.....	389,772.90	12,206.68	47,806.34	5,985.36	14,231.54	461,002.87

AUDITOR OF STATE.

STATEMENT No. XLIV—CONTINUED.

LOCATION.	NAME	CARRIER.	ASSETS.			Total assets.
			Overdrafts.	Real and prop-erty.		
Atlantic.	Osage County Bank.	A. W. Dickerson.	\$ 34,750.30	\$ 37,294.05	\$	535,513.95
Des Moines.	Capital City State Bank.	J. A. McKinney.	2,353.25	55,898.37		474,809.30
Tipton.	Cedar County Bank.	Spencer G. Frink.	2,935.51	8,160.00		225,759.49
Council Bluffs.	Citizens' State Bank.	Chas. R. Hannan.	4,444.44	8,849.58		1,319,445.61
Osceola.	Clarke County Bank.	S. S. Wick.	567.05	16,008.95		56,190.52
Denison.	Orawford County Bank.	M. E. Jones.	7,777.51	10,000.00		812,120.04
Cascade.	Cascade Bank.	E. L. Debuier.	1,116.11	2,689.84		272,507.25
Cherokee.	Cherokee State Bank.	E. D. Hurford.	1,239.53	10,751.48		232,770.61
Independence.	Commercial State Bank.	C. M. Shillinglaw.	1,202.95	8,591.97		310,811.95
Eagle Grove.	Citizens' State Bank.	A. N. Odenheimer.	1,682.49	5,798.22		221,006.23
Carroll.	Citizens' State Bank.	J. H. Ingwersen.	487.59	1,590.25		123,797.56
Marshalltown.	Commercial State Bank.	J. M. Woodworth.	1,241.19	19,998.35		243,076.35
Debuque.	Citizens' State Bank.	H. P. Willing.	1,922.75	4,300.00		419,067.92
Eldora.	City State Bank.	C. E. Welch.	56.53	1,240.00		95,713.15
Postville.	Citizens' State Bank.	Jas. McEwin.	815.20	3,053.25		91,200.69
Corydon.	Citizens' State Bank.	C. Holliday.	983.84	2,242.77		47,547.95
Madrid.	Citizens' State Bank.	W. D. Moore.	483.43	2,261.65		61,614.35

Bank	Capital	Surplus	Assets	Liabilities	Profit	Total
Clark's State Bank	100,000.00	11,847.41	12,248.99	1,25.04	7,430.24	128,476.74
Clear Lake	50,000.00	6,446.60	20,576.87	4,719.60	5,400.00	90,515.78
Clenden	40,000.00	2,654.16	3,050.04	660.72	3,067.00	53,039.10
Manchester	172,438.04	14,558.32	58,669.25	980.19	23,466.45	270,092.30
Dubuque	203,576.21	12,155.92	37,790.29	4,378.44	1,600.00	259,700.86
Danbury	58,500.19	3,274.74	14,774.79	1,388.20	6,919.18	85,366.10
Spirit Lake	70,571.69	8,022.24	9,741.64	1,184.83	5,415.01	94,884.41
Estherville	91,320.14	8,252.53	31,693.60	170.63	9,938.84	141,373.74
Early	42,570.71	2,712.26	9,500.91	665.46	3,600.00	59,058.34
Walnut	117,149.66	6,112.86	32,624.60	13,687.42	10,000.00	179,579.74
Stuart	105,544.08	7,797.67	37,876.57	2,434.07	7,500.00	161,152.39
Dowa	74,433.98	6,103.36	16,869.01	284.27	4,700.00	102,411.52
Wilton	107,115.24	1,927.73	20,388.92	3,659.22	700.00	133,771.11
Bonaparte	65,231.08	15,025.02	18,205.56	954.76	4,551.42	103,967.84
Storm Lake	1,370,520.29	26,212.61	60,523.66	5,373.78	84,233.57	1,555,863.91
Corydon	140,028.31	8,416.47	3,476.08	1,607.16	2,020.44	156,448.46
Paullina	42,830.42	3,479.94	4,774.77	2,086.92	12,319.26	65,491.31
Greene	153,323.72	3,853.83	31,630.95	9,849.10	7,900.00	209,557.60
Columbus Junot'n	124,256.11	8,381.10	15,371.35	1,754.04	79.90	149,842.48
Charter Oak	45,610.51	3,086.70	12,736.55	3,076.90	4,170.00	68,680.66
Sloan	43,574.47	1,873.36	1,317.32	70.63	2,482.31	49,320.09
Ute	34,210.16	2,069.45	12,582.43	305.15	2,800.00	51,967.19
Dubuque	867,791.24	31,195.48	157,378.09	4,181.74	13,800.00	1,074,346.55
Waverly	141,073.37	17,153.45	16,238.99	7,198.57	7,600.00	189,264.38
Dyersville	169,369.55	7,298.82	16,985.17	4,433.69	198,072.2
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STATEMENT NO. XLIV.—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.				Real and personal property.	Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	0		
Guthrie Center...	Guthrie State Bank.	E. O. Lane.	\$ 120,154.69	7,799.30	\$ 21,124.20	\$ 1,567.96	1,279.75	151,926.08
Le Mars.....	German State Bank.	C. H. Becker.	102,100.75	7,281.23	13,221.96	2,216.37	2,085.40	126,906.83
Eldora.....	Hardin County Bank	C. McKeen Duren.	211,453.75	27,522.10	72,427.13	667.78	21,301.75	333,372.49
Humboldt.....	Humboldt State Bank	R. J. Johnson.	122,283.71	12,578.77	19,591.64	94.15	5,210.89	159,867.16
Hartley	Hartley State Bank.	F. R. Patch.	146,422.83	4,314.20	2,244.35	1,374.79	4,491.01	160,344.88
Webster City...	Hamilton County State Bank.	Oyrus Smith.	243,720.51	24,788.05	68,934.86	4,661.20	3,000.00	345,176.81
Hubbard.....	Hubbard State Bank.	D. E. Ryan.	80,964.31	4,264.92	8,321.51	65.90	2,405.62	96,673.26
Hull.....	Iowa State Bank	E. H. Reiman.	55,615.24	4,527.20	13,674.90	\$10.05	2,417.25	76,565.72
Iowa City...	Iowa City State Bank.	J. N. Goldren.	138,974.43	12,210.88	10,122.14	4,806.52	17,500.00	183,713.97
Osceola.....	Iowa State Bank	F. W. Haskins.	73,304.72	8,201.62	12,063.62	1,155.63	3,936.12	105,631.71
Algona	Kossuth County Bank.	Lewis H. Smith.	121,644.51	10,892.83	51,443.79	2,386.04	11,722.17	198,089.09
Siourney.....	Keokuk County State Bank.	S. W. Brunt.	117,622.80	19,532.30	37,170.40	112.09	9,861.77	183,308.45
Lake Park.....	Lake Park State Bank.	M. D. Green	53,194.57	1,194.40	5,514.22	4,187.79	6,819.48	71,920.46
Lamoni.....	Lamoni State Bank.	D. F. Nicholson.	65,138.12	4,664.55	5,783.07	1,322.62	6,000.00	80,358.86
Monticello	Monticello State Bank.	H. M. Carpenter.	610,906.53	25,034.76	49,462.61	4,701.02	13,600.71	693,705.63
Marshalltown	Marshalltown State Bank.	A. F. Balch.	261,228.26	27,003.71	55,042.09	6,761.19	14,987.65	412,043.92
Macedonia	Macedonia Bank	Jas. M. Kelley.	122,286.77	10,786.58	14,729.81	3,917.16	1,924.56	163,654.99

		AUDITOR OF STATE.					1895.]
John R Barnes	319,814.38	31,100.75	37,378.29	6,816.64	9,060.90	397,800.96	
L. H. Gordon	65,709.40	2,201.26	4,105.22	890.23	12,104.66	75,102.86	
N Farnsworth.	46,451.33	4,318.73	11,534.40	1,444.50	3,485.23	67,264.19	
A. E Thompson.	28,844.97	4,818.63	13,310.16	185.07	14,737.29	61,806.12	
F. M. Orr	16,437.27	1,781.05	11,043.90	.....	740.00	30,003.82
L. Dawn	203,195.23	3,364.12	10,000.53	9,175.17	20,297.34	246,632.39	
A. Vander Melde	126,470.47	3,702.45	21,483.45	2,525.57	7,520.00	161,711.14	
E. A. Bass	66,472.94	6,506.56	6,502.44	420.18	9,212.33	89,114.45	
C. H. Huntington	71,512.75	3,168.62	17,905.41	2,851.22	7,176.35	102,614.45	
H. N. Luebarger	78,126.54	8,051.04	17,654.36	5,782.44	3,500.00	113,324.38	
Howell Hise	150,946.09	6,193.61	12,801.53	2,984.64	9,635.77	192,562.26	
J. W. Foster	186,373.70	29,068.46	5,058.07	11,205.83	10,000.00	241,736.06	
W. J. Brown	196,896.53	31,055.57	69,385.23	473.96	12,734.73	311,146.02	
F. C. Whitehouse	61,843.37	3,855.90	7,868.24	249.40	16,309.61	90,216.52	
F. W. Roberts	146,107.01	4,613.97	10,738.63	2,124.06	.....	163,583.67
O. O. Earnist	47,378.04	5,743.29	9,177.67	714.33	3,413.30	66,426.63	
Jas. Porter	62,822.09	3,080.49	6,515.92	758.29	8,175.62	81,352.41	
Ed. O. Brown	147,760.95	10,637.09	12,786.88	3,653.11	12,108.33	226,926.36	
Geo. A. Balley	119,796.93	16,022.68	12,899.16	737.06	12,124.44	161,655.27	
M. K. Campbell	129,522.72	10,583.77	36,071.29	10,675.02	7,047.03	193,899.83	
Morton Wilbur	110,536.38	4,471.11	12,798.28	684.23	8,578.59	137,038.57	
L. F. Carrier	124,858.72	12,797.25	68,266.64	4,374.90	5,966.12	216,263.63	
W. B. Oaks	92,553.01	6,892.05	37,934.12	1,079.55	6,442.42	144,901.15	
A. Bridgman	327,154.60	46,089.75	88,756.86	573.65	7,000.00	469,574.86	
W. P. Davis	86,928.90	3,359.41	5,045.11	132.85	8,985.94	104,452.21	

STATEMENT NO. XLIV--CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Overdrafts.	Real and personal property.	Total assets.
			Bills receivable	Cash and cash items.	Credits subject to sight draft.					
Hartley.....	Security State Bank..	E. E. Hall	\$ 54,394.90	2,602.23	4,044.80		1,282.38	\$ 7,019.62	\$ 69,343.93	
Sac City.. ..	Sac County State Bank	E. N. Balley.. ..	160,281.84	15,868.23	21,594.11		939.66	9,000.00	216,673.43	
Dayton.....	State Bank of Dayton	C. D. Waterbury.....	60,667.96	5,098.24	16,300.71		625.66	2,875.00	85,565.57	
Rock Valley....	State Bank of Rock Valley.....	F. M. Bunting	48,004.52	3,150.58	6,872.66		.....	3,835.93	61,863.69
Eagle Grove....	State Bank of Eagle Grove.....	J. R. Smith.....	58,632.29	3,921.01	3,065.86		204.94	3,500.00	69,324.10	
Bloomfield.	State Bank of Bloomfield.....	John R. Wallace... ..	144,585.14	16,733.76	38,581.32		3,396.13	1,000.00	204,296.35	
Manning	State Bank of Manning.....	F. A. Bennett... ..	86,667.29	4,577.39	6,739.04		176.97	6,000.00	104,210.69	
Tabor.....	State Bank of Tabor.....	E. W. Brooks.....	51,324.57	9,103.35	28,755.26		891.56	1,930.75	92,005.50	
Waverly.	State Bank of Waverly.	Louis Case.....	235,624.66	10,028.50	24,227.82		3,949.01	5,000.00	278,829.99	
Sloan.	Sloan State Bank.....	O. J. Irish	88,109.97	1,954.03	18,946.97		122.54	7,783.24	116,866.80	
Prairie City.	State Bank of Prairie City.	P. S. Wright.. ..	62,173.88	1,910.06	6,311.43		2,062.92	7,000.00	80,350.29	
Williams.	State Bank of Williams.....	E. L. Johnson	39,941.67	3,721.11	11,704.45		249.10	2,980.00	58,596.33	
Renwick.....	State Bank of Renwick.....	R. R. Smith.....	41,294.27	2,904.33	5,465.30		564.09	3,329.16	53,577.15	
Bancroft	State Bank of Bancroft.....	Chas. R. Morehouse.	77,983.42	6,834.35	10,166.44		1,675.58	8,863.76	105,543.55	
Ottumwa.....	State Bank of Ottumwa	H. P. Colt.....	67,222.62	10,886.04	6,701.94		78.05	3,030.00	87,913.65	
Medapolis.....	State Bank of Medapolis.....	W. V. Lloyd	90,980.36	7,371.03	23,368.03		150.93	860.92	122,710.27	
Badger	State Bank of Badger.....	O. Ottoren.....	57,117.46	1,993.91	2,231.51		21.30	1,240.29	62,563.47	

Vinton..	State Bank of Vinton ..	W. B. Goodhue.....	127,620.11	12,853.40	14,806.51	670.59	4,069.66	160,939.46
Ellsworth	State Bank of Ellsworth.....	Simon Sogard.....	49,311.46	3,492.90	7,736.99	846.77	623.44	61,913.56
Radcliffe	State Bank of Radcliffe.....	E. B. Ballard. . .	160,941.94	2,698.61	17,310.14	28.67	2,652.65	183,632.21
Belmond.....	State Bank of Belmond.....	O. G. Tracy.....	42,724.73	7,220.74	26,272.58	.....	6,600.00	91,818.05
Hull.....	State Bank of Hull... ..	E. W. Hazard.....	72,000.82	2,297.66	12,001.16	262.31	8,392.65	95,144.60
Deep River.....	State Bank of Deep River ..	O. A. Sweet ..	44,961.12	6,147.50	7,097.54	.....	1,984.71	60,110.87
Parkersburg	State Exchange Bank.....	O. C. Wolf	157,849.88	4,608.65	10,570.66	235.32	6,400.00	179,724.51
Dows	State Bank of Dows.....	H. E. Schultz... ..	26,544.50	4,461.88	10,194.51	1,659.01	3,000.00	55,859.40
Stratford	State Bank of Stratford.....	J. T. Drug.....	26,771.31	2,448.05	11,113.44	1,004.67	868.70	52,296.37
Ledyard.. ..	State Bank of Ledyard.....	Frank Welmer.....	7,032.66	1,727.35	14,392.79	.....	5,962.09	29,114.88
Gladbrook ..	Tama County State Bank.....	William Mee.....	118,344.01	5,186.22	15,131.15	204.71	5,000.00	143,866.09
Traer	Traer State Bank.....	E. O. McCornack.	42,542.32	4,504.43	7,938.75	7,911.35	7,320.13	70,242.98
Wilton	Union Bank.....	J. L. Gelsler.....	292,339.80	6,340.45	10,067.41	17,990.33	13,686.56	440,444.55
La Porte City.....	Union State Bank.....	A. Van Valkenburg.....	120,185.11	10,095.41	17,833.84	3,078.68	10,006.22	161,149.26
Sioux City ..	Union Stock Yards Bank. . .	O. C. Pierce. . .	408,601.61	17,159.13	52,785.51	2,212.14	16,895.40	497,653.79
Sheldon .	Union Bank.....	W. H. Sleeper.. ..	83,861.60	8,543.73	11,526.26	5,169.64	13,475.87	122,577.10
Corydon	Wayne County Bank	H. Bracewell....	132,442.01	6,067.38	8,038.10	1,903.41	8,915.00	157,365.90
West Branch.....	West Branch Bank.....	J. E. Myers.....	97,345.02	6,682.91	19,689.73	4,553.82	5,500.00	133,771.48
Indianola ...	Warren County Bank.....	F. H. Oheshire.	137,824.67	9,142.70	27,201.79	2,609.95	12,000.00	188,779.11
Washta	Washta State Bank.....	James Robertson, Jr....	49,657.24	3,484.48	7,413.15	194.71	11,651.18	72,400.76
Northwood	Worth County State Bank ...	Henry T. Toye.....	113,723.83	18,109.92	44,397.22	2,117.72	7,754.37	186,102.56
Winthrop	Winthrop State Bank.. ..	E. Brintnall.....	46,222.92	2,762.36	8,298.64	8,392.87	2,579.75	68,256.54
Waukon ...	Waukon State Bank	L. W. Hersey.....	127,731.98	15,425.46	28,476.42	12,376.34	9,039.73	193,049.95
Gowrie	Webster County State Bank,....	L. W. McClelland.....	29,011.76	2,938.77	8,402.94	61.65	1,799.66	42,214.68
Totals.....			\$ 19,717,225.44	\$1,434,163.87	\$3,607,685.65	\$ 363,868.26	\$1,124,706.60	\$ 26,247,650.02

STATEMENT No. XLV.

Showing the Liabilities of State Banks (so called) June 30, 1892.

LOCATION.	NAME.	CASHIER.	LIABILITIES.				Total liabilities.
			Due depositors.	Due banks and others.	Capital.	surplus and undivided profits.	
Adel.. .. .	Adel Bank.....	S. M. Leach.....	\$ 115,497.47	\$	\$ 50,000.00	10,780.30	176,277.77
Avoca.	Avoca Bank.....	John M. Spindler...	290,575.48	1,675.59	50,000.00	3,108.25	345,359.32
Antho.....	Antho State Bank.....	John R. Welch.....	24,115.29	12,000.00	25,000.00	4,553.07	65,671.36
Albia.....	Albia State Bank.....	S. W. Pennington....	34,851.64	.....	25,000.00	649.60	60,501.24
Algona.....	Algona State Bank.....	Charles C. St. Clair..	31,664.34	.....	50,000.00	1,529.45	83,233.79
Parkersburg.....	Beaver Valley Bank.....	J. F. Parker.....	87,373.57	.....	50,000.00	17,378.70	154,752.27
Blairstown . . .	Benton County Bank.....	John M. Lehr.....	90,283.61	1,089.27	25,000.00	3,277.14	119,650.02
Hastings.....	Botna Valley Bank.....	R. S. McDonough....	48,368.63	.....	25,000.00	14,363.98	87,730.61
Bennett.....	Bennett State Bank.....	M. G. Blackman.....	34,835.21	9,015.00	25,000.00	2,295.73	71,145.94
Iowa Falls.....	Bank of Iowa Falls..	H. O. Miller.....	110,752.31	.....	50,000.00	7,076.55	167,828.86
Keota.....	Bank of Keota... ..	E. G. Wilson... ..	115,561.81	.....	35,000.00	19,967.57	170,549.38
Lineville.....	Bank of Lineville....	A. L. Rockhold	78,047.56	16,000.00	25,200.00	26,684.46	145,932.05
West Union.....	Bank of West Union ..	F. Y. Whitmore.....	98,487.53	108.00	91,000.00	8,311.54	197,907.12
Lansing.....	Bank of Lansing.....	J. W. Thomas	178,227.86	.....	33,000.00	3,534.08	214,761.44
Livermore.....	Bank of Livermore.....	S. Kuslund.....	44,830.41	.....	50,000.00	5,352.33	100,182.74
Hampton.....	Citizens State Bank.....	G. G. Clemmer.....	287,471.02	.....	75,000.00	98,531.85	461,002.87

Atlantic.		Cass County Bank	A. W. Blokerson.	455,435.75	4,103.53	00,000.00	4,974.39	525,512.95	1893.]
Des Moines.		Capital City State Bank.	J. A. McKinney.	355,548.49	.....	100,000.00	18,261.31	474,809.80	
Tipton.		Cedar County Bank.	Spencer G. Frink	133,274.60	2,188.00	50,000.00	34,996.89	288,759.49	
Council Bluffs.		Citizens' State Bank.	Chas. R. Hannan.	679,131.13	308.014.95	150,000.00	89,295.53	1,316,445.61	
Osceola		Clarke County Bank.	S. S. Wlok	33,307.45	705.86	50,000.00	2,177.51	86,190.82	
Denison.		Crawford County Bank.	M. E. Jones.	231,502.49	.....	50,000.00	30,527.55	312,120.04	
Oascade		Oascade Bank.	H. L. Dehner	235,335.24	91.08	25,000.00	12,380.34	272,407.25	
Oherokee		Cherokee State Bank.	E. D. Huxford.	149,710.96	.....	75,000.00	8,065.65	232,776.61	
Independence.		Commercial State Bank.	O. M. Shillinglaw.	199,503.60	.....	100,000.00	11,308.36	310,811.96	
Eagle Grove.		Citizens' State Bank.	A. N. Odenhelmer.	108,602.19	.....	100,000.00	12,404.04	221,006.23	
Carroll.		Citizens' State Bank.	J. H. Ingwersen	59,360.91	.....	60,000.00	4,396.65	123,757.56	
Marshalltown.		Commercial State Bank.	J. M. Woodworth.	188,499.55	426.00	50,000.00	4,150.80	243,076.35	
Dubuque.		Citizens' State Bank.	H. P. Willging.	306,828.88	.....	100,000.00	12,239.04	419,067.92	
Eldora.		City State Bank	O. E. Welch.	38,127.15	6,232.00	50,000.00	1,354.00	95,713.15	
Postville.		Citizens' State Bank.	James McEwin	63,740.33	.....	25,000.00	2,526.36	91,266.69	
Corydon.		Citizens' State Bank.	C. Holliday.	15,595.09	.....	30,000.00	1,952.87	47,547.96	
Madrid		Citizens' State Bank	W. D. Moore.	35,863.63	.....	25,000.00	751.23	61,614.86	
Oakland.		Citizens' State Bank.	L. E. Potter.	67,316.29	.....	50,000.00	11,130.45	128,476.74	
Clear Lake.		Cerro Gordo State Bank.	H. E. Palmer.	74,035.52	.....	25,000.00	490.21	99,515.73	
Glidden.		Citizens' State Bank.	E. L. Welch.	26,443.65	.....	25,000.00	1,595.45	53,039.10	
Manchester.		Delaware County State Bank.	W. H. Leeds.	191,687.15	.....	60,000.00	18,405.15	270,092.30	
Dubuque.		Dubuque County Bank.	Ed. W. Duncan.	203,866.91	16.00	50,000.00	5,818.95	259,701.86	
Danbury		Danbury State Bank.	I. B. Santer	33,419.10	8,718.07	40,000.00	3,225.93	85,386.10	
Spirit Lake.		Dickinson County Bank.	Geo. E. Pearsall.	50,995.68	.....	30,000.00	13,868.73	94,864.41	
Estherville.		Estherville State Bank.	James Espeset.	87,956.21	.....	50,000.00	3,417.53	141,373.74	145

STATEMENT NO. XLV.—CONTINUED.

	LIABILITIES.				Total liabilities.
	Due depositors.	Due banks and others.	Capital.	Surplus and undivided profits.	
Early	E. M. Fuller.....	81.02	30,000.00	2,438.07	50,068.34
Walnut	O. Mosher.....	.....	40,000.00	6,862.01	179,579.74
Stuart.	H. N. Manington....	37.23	50,000.00	4,798.53	161,152.30
Dows.....	G. O. Jameson.....	.....	45,000.00	1,408.15	102,411.53
Wilton	J. E. Park.....	3,731.03	51,790.00	1,082.06	133,771.11
Bonaparte.....	J. A. Johnson.....	.....	25,000.00	17,073.48	103,067.84
Storm Lake.	F. W. Kamman.....	.....	300,000.00	207,081.85	1,525,863.91
Corydon	J. A. Harper.....	6,000.00	60,000.00	21,544.10	180,448.46
Paullina.....	Stephen Harris.....	3,056.27	25,000.00	1,550.04	65,491.31
Greens.	O. C. Perrin .....	.....	25,000.00	46,735.69	203,867.50
Columbus Junction..	W. H. Paugh.....	.....	50,000.00	11,616.57	149,842.46
Charter Oak.....	D. O. Johnson.....	7,000.00	25,000.00	1,643.81	68,680.56
Sloan	Geo. S. Jeffrey.....	5,000.00	25,000.00	1,547.40	49,330.09
Ute.....	Richard Palmer.....	888.09	25,000.00	740.03	51,007.19
Dubuque	Chas. Sess.....	2,162.00	300,000.00	6,078.88	1,074,346.85
Waverly.....	Julian Ruddick.....	1,306.00	25,000.00	14,288.09	180,264.38
Dyersville.....	D. A. Gehrig.....	.....	25,000.00	5,515.16	190,072.23

Guthrie Center.....	Guthrie State Bank.....	E. O. Lane.....	106,496.14	1,020.57	50,000.00	2,419.33	161,985.08
Le Mars.....	German State Bank.....	O. H. Becker.....	73,068.17	.....	50,000.00	3,948.66	126,906.83
Eldora.....	Hardin County Bank.....	O. McKeen Duren.....	249,290.50	.....	10,000.00	24,141.92	333,372.49
Humboldt.....	Humboldt State Bank.....	R. J. Johnston.....	76,413.69	.....	75,000.00	9,453.47	159,867.16
Hartley.....	Hartley State Bank.....	F. R. Patch.....	74,058.50	18,040.81	40,000.00	28,744.98	160,844.28
Webster City.....	Hamilton County State Bank.....	Cyrus Smith.....	228,559.86	.....	100,000.00	6,615.49	345,175.34
Hubbard.....	Hubbard State Bank.....	D. E. Byam.....	44,823.87	406.52	50,000.00	1,742.87	96,673.26
Hull.....	Iowa State Bank.....	E. H. Belman.....	26,607.17	.....	35,000.00	5,258.55	76,865.72
Iowa City.....	Iowa City State Bank.....	J. N. Coldren.....	91,772.56	2,878.38	85,000.00	4,063.03	183,713.97
Osceola.....	Iowa State Bank.....	F. W. Haskins.....	52,813.61	.....	50,000.00	2,818.10	105,631.71
Algona.....	Kossuth County Bank.....	Lewis H. Smith.....	133,799.60	.....	50,000.00	14,289.49	198,089.09
Siourney.....	Keokuk County State Bank.....	S. W. Brunt.....	118,270.32	.....	50,000.00	14,038.13	182,308.45
Lake Park.....	Lake Park State Bank.....	M. D. Green.....	33,857.80	8,878.00	25,000.00	4,195.66	71,929.46
Lamoni.....	Lamoni State Bank.....	D. F. Nicholson.....	53,580.50	1,600.00	25,000.00	678.16	80,858.66
Monticello.....	Monticello State Bank.....	H. M. Carpenter.....	450,303.98	.....	100,000.00	53,401.65	603,705.63
Marshalltown.....	Marshalltown State Bank.....	A. J. Balch.....	281,146.74	911.29	100,000.00	32,999.99	415,048.02
Macedonia.....	Macedonia State Bank.....	Jas. M. Kelley.....	85,844.90	.....	25,000.00	52,800.99	163,654.89
Oskaloosa.....	Mahaska County State Bank.....	John R. Barnes.....	279,430.45	.....	100,000.00	18,430.41	397,860.86
Mapleton.....	Monona County State Bank.....	L. H. Gordon.....	19,497.79	11,500.00	40,000.00	4,105.09	75,102.88
Correctionville.....	Merchants State Bank.....	N. Farnsworth.....	27,391.14	5,000.00	34,000.00	865.05	67,256.19
Maurice.....	Maurice State Bank.....	A. E. Thompson.....	34,483.91	1,075.00	25,000.00	1,334.21	61,896.12
Monona.....	Monona State Bank.....	F. M. Orr.....	4,887.10	.....	25,000.00	115.72	30,002.82
Sibley.....	Northwestern State Bank.....	L. Dawn.....	158,841.66	10,000.00	75,000.00	2,790.73	246,632.39
Orange City.....	Northwestern State Bank.....	A. Vander Meide.....	82,001.73	.....	75,000.00	4,709.41	161,711.14
Hawarden.....	Northwestern State Bank.....	E. A. Bass.....	8,632.06	.....	80,000.00	482.39	89,114.45

STATEMENT No. XLV—CONTINUED.

148

BIENNIAL REPORT

[A3]

LOCATION.	NAME.	NAME OF CASHIER.	LIABILITIES.				Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus and undivided profits.	
Onawa.....	Onawa State Bank.....	C. H. Huntington....	\$ 48,674.76	\$.....	\$ 50,000.00	3,939.69	102,614.45
Oxford.....	Oxford State Bank.....	H. N. Linebarger. .	85,591.38	1,000.00	25,000.00	1,733.00	113,324.38
West Liberty	People's State Bank... ..	Howell Hise.....	136,343.56	2,612.10	50,000.00	3,601.60	192,562.26
Humboldt.	People's Bank	J. W. Foster.....	139,821.99	262.02	85,000.00	16,652.05	241,736.06
Emmetsburg	Palo Alto County Bank.	W. J. Brown.....	237,105.41	8,330.60	50,000.00	15,710.01	311,146.02
Primghar.. ..	Primghar State Bank.....	F. C. Whitehouse....	29,593.28	5,000.00	30,000.00	25,623.24	90,216.52
Postville.....	Postville State Bank.....	F. W. Roberts....	108,769.62	.....	50,000.00	4,814.05	163,583.67
Riceville.....	Riceville State Bank.....	C. O. Earnist.....	40,380.06	.....	25,000.00	1,046.57	66,426.63
Reinbeck.....	Reinbeck State Bank	James Porter.....	39,359.26	.....	35,000.00	6,993.15	81,352.41
Sheldon.....	Sheldon State Bank.....	Ed. O. Brown.....	118,682.39	5,000.00	100,000.00	3,243.97	226,926.36
Correctionville.....	Sioux Valley State Bank.....	Geo. A. Bailey.....	57,042.30	.....	50,000.00	54,612.97	161,655.27
Harlan	Shelby County Bank.....	M. K. Campbell....	135,062.99	.....	50,000.00	8,816.84	193,899.83
Sanborn	Sanborn State Bank	Morton Wilbur.....	106,636.02	.....	25,000.00	5,452.55	137,088.57
Strawberry Point....	Strawberry Point Bank . . .	L. F. Oarrier	160,662.23	.....	50,000.00	5,601.40	216,263.63
Silver City.	Silver City Bank	W. B. Oaks.....	89,562.11	.....	50,000.00	5,349.04	144,901.15
Keokuk.	State Bank of Keokuk... .	A. Bridgman.....	313,520.69	.....	150,000.00	6,063.97	469,574.66
Sutherland	Sutherland State Bank.....	W. P. Davis	50,250.50	.....	40,000.00	5,201.71	104,452.21

Hartley.....	Security State Bank	E. K. Hull	30,744.62	7,600.00	25,000.00	5,144.11	69,343.93
Sao City.....	Sao County State Bank	E. N. Bailey.....	106,575.01	3,750.00	75,000.00	31,248.92	216,673.93
Dayton.....	State Bank of Dayton	O. D. Waterbury.....	51,919.89	.....	32,500.00	1,145.08	85,565.57
Rock Valley.....	State Bank of Rock Valley	F. M. Bunting	35,192.34	.....	25,000.00	1,671.35	61,863.69
Eagle Grove.....	State Bank of Eagle Grove.....	J. R. Smith.....	29,310.21	.....	30,000.00	10,013.89	69,324.10
Bloomfield	State Bank of Bloomfield	John R. Wallace.....	144,278.63	.....	30,000.00	30,017.72	204,296.35
Manning	State Bank of Manning.....	F. A. Bennett.....	65,506.92	.....	30,000.00	8,703.77	104,210.60
Tabor.....	State Bank of Tabor.....	E. W. Brooks	66,839.02	.....	25,000.00	166.48	92,005.50
Waverly.....	State Bank of Waverly.....	Louis Case	222,848.25	.....	50,000.00	5,981.74	278,829.99
Sloan.....	Sloan State Bank.....	O. J. Irish	58,814.31	1,650.00	50,000.00	6,402.49	116,866.80
Prairie City.. ..	State Bank of Prairie City.....	P. S. Wright.....	50,209.52	2,714.46	25,000.00	2,426.31	80,350.29
Williams	State Bank of Williams.....	E. I. Johnson.....	32,460.83	.....	25,000.00	1,135.44	58,596.33
Renwick.....	State Bank of Renwick.....	R. R. Smith.....	23,149.06	.....	30,000.00	428.09	53,577.15
Bancroft.....	State Bank of Bancroft... ..	Chas. R. Morehouse..	54,753.86	.....	50,000.00	786.69	105,543.55
Ottumwa	State Bank of Ottumwa.....	H. P. Colt.....	35,580.04	108.00	50,000.00	2,230.61	87,918.65
Mediapolis.....	State Bank of Mediapolis... ..	W. V. Lloyd	93,899.36	.....	25,000.00	3,810.91	122,710.27
Badger.....	State Bank of Badger.....	O. Ottoren	26,599.39	.....	34,880.00	1,114.08	62,593.47
Vinton ,.....	State Bank of Vinton.....	W. S. Goodhue.....	95,020.98	125.00	65,000.00	853.48	160,999.46
Ellsworth.....	State Bank of Ellsworth.....	Simon Sogard.....	22,894.47	.....	35,000.00	4,049.09	61,913.56
Radcliffe.....	State Bank of Radcliffe	R. B. Ballard... ..	112,847.84	8,000.00	50,000.00	12,784.37	183,632.21
Belmond.	State Bank of Belmond	O. G. Tracy.....	47,676.42	.....	40,000.00	4,141.63	91,818.05
Hull.....	State Bank of Hull.....	E. W. Hazard	42,566.39	.....	50,000.00	2,578.21	145,144.60
Deep River.....	State Bank of Deep River.....	C. A. Sweet.	33,276.66	.....	25,000.00	1,834.21	60,110.67
Parkersburg.....	State Exchange Bank.....	O. C. Wolf	122,021.13	.....	50,000.00	7,703.98	179,724.51
Dows.....	State Bank of Dows.....	H. E. Schultze.....	29,635.35	.....	25,000.00	1,224.05	55,859.40

STATEMENT No. XLV—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.				Total liabilities.
			Deposits and	Capital.	Surplus and undivided profits.		
Stratford	State Bank of Stratford	J. T. Drug	\$ 28,107.22		3,939.69	\$	102,614.45
Ledyard	State Bank of Ledyard	Frank Welmer	3,469.16				113,324.38
Gladbrook	Tama County State Bank	William Mee	102,484.38				122,562.26
Traer	Traer State Bank	R. C. McCornack	41,184.77				
Wilton	Union Bank	J. L. Gelsler	360,903.36	8,619.1			
La Porte	Union State Bank	A. Van Valkenburg	113,047.72				
Sioux City	Union Stockyards Bank	C. O. Pierce	79,119.73	94,378.32			
Sheldon	Union Bank	W. H. Sleeper	66,116.90			46,	22,577.10
Corydon	Wayne County Bank	H. Bracewell	66,770.07	3,000.00		75,000,	157,365.90
West Branch	West Branch Bank	J. E. Myers	68,970.92			50,	133,771.48
Indianola	Warren County Bank	F. H. Cheshire	107,134.38				188,779.11
Washta	Washta State Bank	James Robertson, Jr.	42,803.76				72,400.76
Northwood	Worth County State Bank	Henry T. Toye	120,213.40				102.56
Winthrop	Winthrop State Bank	E. Brintnall	42,362.46				
Waukon	Waukon State Bank	L. W. Hersey	152,690.68				
Gowrie	Webster County State Bank	L. Clelland	16,653.90				
	Totals	Totals	\$ 16,301,011.54				

S BANK—NORWAY.

J. H. PICKART, *Cashier.*

STATEMENT.

Showing the condition of Savings Banks
in itemized form.

LIABILITIES.	Amount.
.....	\$ 15,000.00
.....	120,664.21
.....	300.00
.....	14,606.50
.....	\$ 150,570.80

AMERICAN SAVINGS BANK--DES MOINES.

J. G. HASKINS, *President.*

R. L.

Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 254,969.45	Capital stock	\$ 75,000.00
Cash and cash items.	24,652.88	Due depositors	247,344.38
Credit subject to sight draft... ..	34,585.20	Due banks and others .....	.....
Over drafts	1,066.77	Surplus and other profits	18,410.00
Real and personal property	25,473.08		
Total	\$ 340,754.38	Total	\$ 340,754.38

AINSWORTH SAVINGS BANK—AINSWORTH.

E W WHITE, *President.*

A. E. SPAULDING, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 75,931.90	Capital stock.	\$ 35,000.00
Cash and cash items.....	7,336.90	Due depositors.....	43,804.33
Credit subject to sight drafts...	6,161.68	Due banks and others...	.....
Over drafts. ....	.....	Surplus and other profits..	11,595.66
Real and personal property... ..	1,260.53		
Total.....	\$ 90,700.01	Total....	\$ 90,700.01

STATEMENT No. XLV—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.				Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus and undivided profits.	
Stratford	State Bank of Stratford	J. T. Drug	\$ 26,107.22	\$	\$ 25,000.00	1,139.15	\$ 52,296.37
Ledyard	State Bank of Ledyard.. ..	Frank Welmer.....	3,469.16	144.77	25,000.00	500.95	29,114.88
Gladbrook.	Tama County State Bank.....	William Mee.....	102,484.38	.....	40,000.00	1,381.71	143,866.09
Traer.	Traer State Bank.....	R. C. McCornack.....	41,184.77	.....	25,000.00	4,058.21	70,242.98
Wilton	Union Bank.....	J. L. Gelsler.....	360,903.36	8,619.90	52,900.00	18,021.20	440,444.55
La Porte.....	Union State Bank.....	A. Van Valkenburg.	113,047.72	.....	40,000.00	8,101.54	161,149.26
Sioux City.....	Union Stockyards Bank.. ..	O. C. Pierce.....	79,119.73	94,378.32	300,000.00	24,155.74	497,653.79
Sheldon..	Union Bank.....	W. H. Sleeper	66,116.90	.....	40,000.00	16,460.20	122,577.10
Corydon	Wayne County Bank.	H. Bracewell.....	68,770.07	3,000.00	75,000.00	12,595.83	157,365.90
West Branch.....	West Branch Bank	J. E. Myers..	68,970.92	.....	50,000.00	14,800.56	133,771.48
Indianola.....	Warren County Bank.....	F. H. Cheshire	107,134.38	.....	60,000.00	21,444.73	188,779.11
Washta	Washta State Bank	James Robertson, Jr.	42,803.76	.....	25,000.00	4,597.00	72,400.76
Northwood	Worth County State Bank	Henry T. Toye.	120,213.40	.....	60,000.00	5,889.16	186,102.56
Winthrop.....	Winthrop State Bank.....	E. Brintnall.....	42,262.46	.....	25,000.00	894.08	68,258.54
Waukon	Waukon State Bank	L. W. Hersey.....	152,590.68	.....	40,000.00	459.27	103,049.95
Gowrie.....	Webster County State Bank	L. Olelland.....	16,653.96	.....	25,000.00	560.72	42,214.68
	Totals.....	Totals.....	\$ 16,361,011.54	\$ 703,202.73	\$ 7,430,200.00	\$ 1,753,145.75	\$ 26,247,650.02

SAVINGS BANKS.

STATEMENT No. XLVI.

Showing the condition of Savings Banks for the year ending June 30, 1893, in itemized form.

AMERICAN SAVINGS BANK--DES MOINES.

J. G. HARKINS, President.

R. L. CHASE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 254,969.45	Capital stock.....	\$ 75,000.00
Cash and cash items.	24,652.88	Due depositors	247,344.38
Credit subject to sight draft... ..	34,585.20	Due banks and others .....	.....
Over drafts.....	1,066.77	Surplus and other profits	18,410.00
Real and personal property.....	25,473.08		
Total	\$ 340,754.38	Total.....	\$ 340,754.38

AINSWORTH SAVINGS BANK—AINSWORTH.

E W WHITE, President.

A. E. SPAULDING, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 75,931.90	Capital stock.	\$ 35,000.00
Cash and cash items.....	7,336.90	Due depositors.....	43,804.35
Credit subject to sight drafts...	6,161.68	Due banks and others... ..	.....
Over drafts. ....	.....	Surplus and other profits..	11,595.66
Real and personal property... ..	1,260.53		
Total.....	\$ 90,700.01	Total....	\$ 90,700.01

AKRON SAVINGS BANK—AKRON.

R. D. OLARK, *President.*H. J. THODE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 52,634.55	Capital stock.....	\$ 30,000.00
Cash and cash items.....	2,460.08	Due depositors.....	34,915.55
Credit subject to sight draft....	3,082.64	Due banks and others.....	6,500.00
Over drafts.. ..	2,443.15	Surplus and other profits.....	1,586.73
Real and personal property.....	12,381.91		
Total	\$ 73,002.33	Total	\$ 73,002.33

AURORA SAVINGS BANK—AURORA.

O. H. JAKWAY, *President.*A. A. MCINTOSH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 11,642.37	Capital stock.. ..	\$ 10,000.00
Cash and cash items.....	2,659.25	Due depositors.. ..	6,922.35
Credit subject to sight draft....	1,661.57	Due banks and others.....	.....
Over drafts. . . .	96.12	Surplus and other profits	264.17
Real and personal property.....	1,127.21		
Total	\$ 17,186.52	Total	\$ 17,186.52

ALVORD SAVINGS BANK—ALVORD.

H. C. CURTIS, *President.*J. H. GALLAGHER, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 35,385.04	Capital stock.....	\$ 15,000.00
Cash and cash items	2,977.00	Due depositors.....	30,695.79
Credit subject to sight draft....	5,551.22	Due banks and others	1,500.00
Over drafts	544.15	Surplus and other profits.....	1,711.71
Real and personal property.. ..	4,500.00		
Total	\$ 48,907.50	Total	\$ 48,907.50

BENTON COUNTY SAVINGS BANK—NORWAY.

FRANK PICKART, *President.*

J. H. PICKART, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 132,407.88	Capital stock.. ..	\$ 15,000.00
Cash and cash items	5,382.54	Due depositors	120,664.21
Credit subject to sight draft....	10,082.26	Due banks and others	300.00
Over drafts..... ..	.....	Surplus and other profits.....	14,606.59
Real and personal property.....	2,608.12		
Total	\$ 150,570.80	Total	\$ 150,570.80

BENTON COUNTY SAVINGS BANK--VAN HORNE.

A. F. ALLEN, *President.*

O. H. HARTUNG, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable..... ..	\$ 50,352.14	Capital stock	\$ 15,000.00
Cash and cash items..... ..	12,567.09	Due depositors	59,640.64
Credit subject to sight draft....	9,407.50	Due banks and others..... ..	.....
Over drafts..... ..	150.42	Surplus and other profits.....	2,120.62
Real and personal property.....	4,283.51		
Total	\$ 76,761.26	Total	\$ 76,761.26

BAYARD SAVINGS BANK—BAYARD.

SCOTT HORINE, *President.*

T. C. LUNDY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable..... ..	\$ 52,915.06	Capital stock	\$ 15,000.00
Cash and cash items..... ..	11,745.54	Due depositors..... ..	53,065.88
Credit subject to sight draft....	4,880.30	Due banks and others..... ..	851.97
Over drafts	578.04	Surplus and other profits.....	3,985.66
Real and personal property.....	2,785.27		
Total..... ..	\$ 72,904.21	Total	\$ 72,904.21

BATTLE CREEK SAVINGS BANK—BATTLE CREEK.**ALEX. McHUGH, President.****A. BASSETT, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 41,388.00	Capital stock	\$ 25,000.00
Cash and cash items.....	4,792.09	Due depositors.....	35,219.53
Credit subject to sight draft....	8,313.55	Due banks and others.....	
Over drafts.....	1,219.69	Surplus and other profits	3,990.53
Real and personal property.....	8,436.73		
Total ..	\$ 64,150.06	Total.....	\$ 64,150.06

BATAVIA SAVINGS BANK—BATAVIA.**J. B. MOWREY, President.****O. M. RANDALL, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 15,305.65	Capital stock	\$ 10,000.00
Cash and cash items	2,285.92	Due depositors..	10,953.46
Credit subject to sight draft ...	1,551.19	Due banks and others.....	
Over drafts		Surplus and other profits.....	321 88
Real and personal property.....	2,132.98		
Total.....	\$ 21,275.74	Total.....	\$ 21,275.74

BUFFALO CENTER SAVINGS BANK—BUFFALO CENTER.**G. S. GILBERTSON, President.****E. E. SECOR, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 21,091.69	Capital stock.....	\$ 12,000.00
Cash and cash items	2,053.87	Due Depositors.....	11,293.19
Credit subject to sight draft ...	90.06	Due Banks and others	1,275.32
Over drafts.....	266 50	Surplus and other profits.....	1,286.61
Real and personal property ...	1,750 00		
Total....	\$ 23,855.12	Total..	\$ 23,855.12

COUNCIL BLUFFS SAVINGS BANK—COUNCIL BLUFFS.

N. P. DODGE, *President.*AUG. BERESHEIM, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 885,052.34	Capital stock	\$ 150,000.00
Cash and cash items	153,291.35	Due depositors.....	1,059,196.79
Credit subject to sight draft...	198,951.21	Due banks and others.....	.....
Over drafts.....	7,413.75	Surplus and other profits.....	47,011.86
Real and personal property.....	11,500.00		
Total.....	\$1,256,208.65	Total.....	\$1,256,208.65

CLINTON SAVINGS BANK—CLINTON.

W. J. YOUNG, *President.*J. O. WESTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 463,834.00	Capital stock.....	\$ 50,000.00
Cash and cash items.....	.....	Due depositors	508,748.17
Credit subject to sight draft..	99,182.65	Due banks and others .....	.....
Over drafts.....	.....	Surplus and other profits	6,168.48
Real and personal property.....	1,900.00		
Total.....	\$ 564,916.65	Total.....	\$ 564,916.65

CITIZENS' SAVINGS AND TRUST CO.—IOWA CITY.

A. E. SWISHER, *President.*G. W. KOONTZ, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 297,160.95	Capital stock.....	\$ 25,000.00
Cash and cash items.....	19,999.69	Due depositors.....	276,730.73
Credit subject to sight drafts...	8,247.93	Due banks and others.....	16,705.53
Over drafts.	10,995.16	Surplus and other profits.....	21,300.22
Real and personal property..	3,332.75		
Total.....	\$ 339,736.48	Total....	\$ 339,736.48

CEDAR RAPIDS SAVINGS BANK—CEDAR RAPIDS.

JOHN T. HAMILTON, *President*J. M. DINWIDDIE, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 652,874.55	Capital stock	\$ 75,000.00
Cash and cash items	10,432.49	Due depositors.....	557,851.95
Credit subject to sight draft....	22,656.90	Due banks and others.....	15,000.00
Over drafts.....	.....	Surplus and other profits.....	43,552.06
Real and personal property....	5,440.07		
Total.....	\$ 691,404.01	Total.....	\$ 691,404.01

CITIZENS' SAVINGS BANK—DECORAH.

O. W. BURDICK, *President*E. J. CURTIN, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 104,839.51	Capital stock.....	\$ 17,000.00
Cash and cash items	7,599.77	Due depositors.....	105,155.69
Credit subject to sight draft....	12,367.57	Due banks and others.....	976.00
Over drafts..	775.70	Surplus and other profits.....	7,320.05
Real and personal property.....	4,869.19		
Total	\$ 130,451.74	Total ...	\$ 130,451.74

CITY SAVINGS BANK—OTTUMWA.

SAMUEL MAHON, *President*.CAREY INSKIPP, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 143,358.04	Capital stock.....	\$ 50,000.00
Cash and cash items.....	1,621.93	Due depositors.....	97,565.73
Credit subject to sight draft....	9,107.57	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits.....	7,165.81
Real and personal property.....	644.00		
Total.....	\$ 154,731.54	Total.....	\$ 154,731.54

COMMERCIAL SAVINGS BANK—MILFORD.**P. RASMUSSEN, President.****W. F. CARLTON, Cashier.****STATEMENT.**

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 52,160.59	Capital stock	\$ 25,000.00
Cash and cash items	5,592.15	Due depositors	\$1,931.88
Credit subject to sight draft....	5,999.54	Due banks and others	8,250.00
Over drafts	52.98	Surplus and other profits	2,282.38
Real and personal property	3,650.00		
Total	\$ 67,464.26	Total	\$ 67,464.26

CRESCO UNION SAVINGS BANK—CRESCO.**ROBERT THOMSON, President.****ROBERT THOMSON, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 327,340.83	Capital stock	\$ 100,000.00
Cash and cash items.....	22,175.22	Due depositors.....	282,344.21
Credit subject to sight draft....	25,112.35	Due banks and others.....	.....
Over drafts.....	5,062.04	Surplus and other profits	24,533.01
Real and personal property.....	17,186.76		
Total ..	\$ 406,877.22	Total.....	\$ 406,877.22

CORNING STATE SAVINGS BANK—CORNING.**A. F. OKEY, President.****F. L. LARUE, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 171,913.61	Capital stock	\$ 25,000.00
Cash and cash items	19,490.54	Due depositors.. . . .	169,654.01
Credit subject to sight draft....	7,186.17	Due banks and others.....	.....
Over drafts	2,241.30	Surplus and other profits.....	3,167.61
Real and personal property	7,000.00		
Total.....	\$ 207,821.62	Total.....	\$ 207,821.62

COMMERCIAL SAVINGS BANK—MASON CITY.

L. B. KIRK, *President.*GEO. E. WINTER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 99,374.14	Capital stock.....	\$ 50,000.00
Cash and cash items	8,470.82	Due Depositors.....	71,829.63
Credit subject to sight draft ...	7,964.92	Due Banks and others	1,065.01
Over drafts.....	2,475.00	Surplus and other profits....	4,175.33
Real and personal property ...	8,785.00		
Total....	\$ 127,069.97	Total..	\$ 127,069.97

COMMERCIAL SAVINGS BANK—LEEDS.

C. B. OLDFIELD, *President.*S. H. MOORE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ..	\$ 44,538.26	Capital stock..	\$ 25,000.00
Cash and cash items .	1,122.44	Due depositors	15,316.23
Credit subject to sight draft....	2,398.76	Due banks and others	8,000.00
Over drafts.....	220.43	Surplus and other profits.....	2,333.58
Real and personal property.....	2,370.02		
Total	\$ 50,640.91	Total	\$ 50,640.91

CENTRAL SAVINGS BANK—KEOKUK.

C. H. MELLAN, *President.*J. O. WEAVER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 219,270.47	Capital stock .	\$ 50,000.00
Cash and cash items.....	28,667.87	Due depositors	223,407.66
Credit subject to sight draft....	81,120.12	Due banks and others.....	.....
Over drafts.....	193.28	Surplus and other profits..	7,453.08
Real and personal property.....	1,600.00		
Total	\$ 290,860.74	Total	\$ 290,860.74

CUSHING SAVINGS BANK--CUSHING.

C. W. SAWYER, *President.*

C. D. SANBORN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 27,724.15	Capital stock	\$ 25,000.00
Cash and cash items.....	2,034.08	Due depositors.....	8,204.04
Credit subject to sight draft....	4,338.99	Due banks and others.....	1,500.00
Over drafts	549.37	Surplus and other profits.....	2,071.85
Real and personal property.....	2,129.30		
Total.....	\$ 36,775.89	Total	\$ 36,775.89

CASTANA SAVINGS BANK--CASTANA.

H. M. WHINERY, *President.*

W. T. DAY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 50,456.98	Capital stock	\$ 25,000.00
Cash and cash items	1,785.07	Due depositors.....	31,172.44
Credit subject to sight draft....	8,662.73	Due banks and others.....	5,000.00
Over drafts.....	449.29	Surplus and other profits.....	1,652.03
Real and personal property....	1,470.40		
Total.....	\$ 62,824.47	Total.....	\$ 62,824.47

CITIZENS' SAVINGS BANK--IRETON.

L. M. BLACK, *President.*

LEWIS E. DAY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 32,255.25	Capital stock.....	\$ 10,000.00
Cash and cash items	3,001.30	Due depositors.....	34,892.95
Credit subject to sight draft..	5,586.07	Due banks and others.....	500.00
Over drafts..	178.13	Surplus and other profits.....	117.00
Real and personal property.....	4,489.11		
Total	\$ 45,509.95	Total ...	\$ 45,509.95

COGGON SAVINGS BANK—COGGON.

GEO. W. BURNSIDE, *President.*J. W. FUNK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 32,870.35	Capital stock.....	\$ 13,000.00
Cash and cash items.....	5,491.75	Due depositors.. . . .	35,129.97
Credit subject to sight draft....	1,880.43	Due banks and others.....	.....
Over drafts.	2,766.77	Surplus and other profits .....	.....
Real and personal property.....	5,120.67		
Total	\$ 48,129.97	Total	\$ 48,129.97

CITIZENS' SAVINGS BANK—RIVERSIDE.

JOHN MENTZER, *President.*S. F. CRITZ, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 36,713.86	Capital stock	\$ 15,000.00
Cash and cash items	10,955.82	Due depositors.....	35,601.44
Credit subject to sight draft...	1,695.95	Due banks and others.....	.....
Over drafts.....	1,798.19	Surplus and other profits.....	2,862.38
Real and personal property.....	2,300.00		
Total.....	\$ 53,463.82	Total.....	\$ 53,463.82

CITIZENS' SAVINGS BANK—WASHINGTON.

JOSEPH KECK, *President.*CHAS. H. KECK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 92,515.93	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,787.71	Due depositors	96,135.96
Credit subject to sight draft.. .	25,500.00	Due banks and others	549.85
Over drafts.....	882.15	Surplus and other profits .....	.....
Real and personal property.....	.....	
Total.....	\$ 121,685.81	Total.....	\$ 121,685.81

CORWITH SAVINGS BANK—CORWITH.

E. P. HEALY, *President.*

T. A. POTTER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 14,653.62	Capital stock.....	\$ 15,000.00
Cash and cash items.....	1,065.37	Due depositors.....	2,967.00
Credit subject to sight draft....	1,313.50	Due banks and others.....	
Over drafts.....	264.56	Surplus and other profits.....	
Real and personal property..	669.95		
Total.....	\$ 17,967.00	Total....	\$ 17,967.00

CITIZENS' SAVINGS BANK—NORTH ENGLISH.

B. W. MAYNE, *President.*

GEO. E. SWAIN, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 23,283.45	Capital stock.....	\$ 25,000.00
Cash and cash items.....	6,629.42	Due depositors.....	9,368.34
Credit subject to sight draft....	3,273.34	Due banks and others..	
Over drafts.....		Surplus and other profits.....	74.13
Real and personal property..	1,256.26		
Total.....	\$ 34,442.47	Total.....	\$ 34,442.47

DALLAS COUNTY SAVINGS BANK—ADEL.

J. W. RUSSELL, *President.*

WM. ROBERTS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 33,852.70	Capital stock.....	\$ 25,000.00
Cash and cash items.....	13,933.26	Due depositors.....	27,988.62
Credit subject to sight draft....	5,502.56	Due banks and others.....	
Over drafts.....	21.50	Surplus and other profits.....	471.50
Real and personal property.....	150.00		
Total.....	\$ 53,460.02	Total.....	\$ 53,460.02

DAVENPORT SAVINGS BANK.

ANTHONY BURDICK, *President.*

HENRY C. STRUCK, JR., *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$2,192,115.28	Capital stock	\$ 250,000.00
Cash and cash items.....	6,972.69	Due depositors.....	1,934,016.70
Credit subject to sight draft....	119,835.36	Due banks and others.....	80,320.00
Over drafts.....	.....	Surplus and other profits	65,662.79
Real and personal property.....	11,076.16	.....	.....
Total ..	\$2,320,999.49	Total.....	\$2,320,999.49

DES MOINES SAVINGS BANK.

P. M. CASADY, *President.*

SIMON CASADY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 872,197.46	Capital stock	\$ 300,000.00
Cash and cash items	57,939.53	Due depositors.. ..	671,994.32
Credit subject to sight draft ...	61,124.45	Due banks and others.....	20,000.00
Over drafts	6,412.90	Surplus and other profits.....	30,080.02
Real and personal property.....	24,400.00	.....	.....
Total.....	\$1,022,074.34	Total.....	\$1,022,074.34

DURANT SAVINGS BANK.

M. BENTHIEN, *President.*

D. H. SNOKE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 270,699.41	Capital stock.....	\$ 30,000.00
Cash and cash items	2,868.29	Due depositors	264,324.05
Credit subject to sight draft ...	24,952.87	Due banks and others.....	36.00
Over drafts.....	2,754.61	Surplus and other profits.....	8,915.13
Real and personal property ...	2,000.00	.....	.....
Total.....	\$ 303,275.18	Total.. ..	\$ 303,275.18

DOON SAVINGS BANK.

O. P. MILLER, President.

CHAS. OREGON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 41,944.71	Capital stock.. ..	\$ 10,000.00
Cash and cash items.. ..	1,879.10	Due depositors	30,048.72
Credit subject to sight draft....	2,509.73	Due banks and others .....	.....
Over drafts.....	51.67	Surplus and other profits.....	10,182.43
Real and personal property.....	3,845.94		
Total	\$ 50,231.15	Total	\$ 50,231.15

FAYETTE COUNTY SAVINGS BANK—WEST UNION.

H. B. HORT, President.

E. B. SHAW, Treasurer.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 144,698.28	Capital stock.....	\$ 18,500.00
Cash and cash items.....	.....	Due depositors.. ..	156,984.98
Credit subject to sight draft....	31,888.60	Due banks and others.....	.....
Over drafts. . . . .	.....	Surplus and other profits	6,424.32
Real and personal property.....	5,322.28		
Total	\$ 181,909.25	Total	\$ 181,909.25

FARMERS' AND CITIZENS' SAVINGS BANK—CLINTON.

JAMES P. GAGE, President.

R. O. VAN KURAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 66,453.90	Capital stock	\$ 15,000.00
Cash and cash items .....	.....	Due depositors.....	62,572.39
Credit subject to sight draft...	2,640.91	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits.....	1,522.42
Real and personal property.....	10,000.00		
Total.....	\$ 79,094.81	Total.....	\$ 79,094.81

FARMERS' LOAN AND TRUST COMPANY—IOWA CITY.

L. PARSONS, *President.*

LOVELL SWISHER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 432,075.52	Capital stock.....	\$ 50,000.00
Cash and cash items.....	.....	Due depositors	421,979.80
Credit subject to sight draft..	46,067.64	Due banks and others	2,500.00
Over drafts.....	.....	Surplus and other profits	6,621.40
Real and personal property.....	2,958.04		
Total.....	\$ 481,101.20	Total.....	\$ 481,101.20

FARMERS' SAVINGS BANK—GEORGE.

O. O. COLLMAN, *President.*

O. C. COLLMAN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 48,869.42	Capital stock	\$ 15,000.00
Cash and cash items.....	3,137.18	Due depositors.....	41,905.01
Credit subject to sight draft....	2,605.29	Due banks and others.....	.....
Over drafts	733.85	Surplus and other profits.....	3,452.68
Real and personal property.....	5,011.95		
Total.....	\$ 60,357.69	Total	\$ 60,357.69

FARMERS' SAVINGS BANK—BRITT.

G. W. BEADLE, *President.*

E. P. HEALY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 49,527.59	Capital stock.....	\$ 10,000.00
Cash and cash items	1,561.38	Due depositors.....	45,502.48
Credit subject to sight draft....	812.95	Due banks and others.....	.....
Over drafts.....	520.05	Surplus and other profits	6,459.29
Real and personal property....	9,510.71		
Total.....	\$ 61,961.68	Total.....	\$ 61,961.68

FARMERS' SAVINGS BANK—WILLIAMSBURG.

WILLIAM WELSH, *President.*

D. E. EVANS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 78,924.10	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,853.28	Due depositors.....	61,641.93
Credit subject to sight draft....	4,502.51	Due banks and others.....	2,000.00
Over drafts..	134.03	Surplus and other profits.....	1,945.36
Real and personal property.....	4,173.35		
Total	\$ 90,587.20	Total ...	\$ 90,587.20

FT. MADISON SAVINGS BANK—FT. MADISON.

W. H. KRETSINGER, *President.*

J. A. S. POLLARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 168,541.23	Capital stock.	\$ 30,000.00
Cash and cash items.....		Due depositors.....	156,646.64
Credit subject to sight draft....	19,834.49	Due banks and others.....	
Over drafts.		Surplus and other profits.....	1,229.06
Real and personal property.....			
Total.....	\$ 187,875.72	Total....	\$ 187,875.72

FARMERS' SAVINGS BANK—VICTOR.

JAMES SIMPSON, *President.*

H. L. MUSER, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 115,203.39	Capital stock.....	\$ 25,000.00
Cash and cash items	2,946.14	Due depositors.....	97,080.78
Credit subject to sight draft....	3,906.66	Due banks and others . .	
Over drafts	380.19	Surplus and other profits.....	2,030.68
Real and personal property..	1,625.03		
Total	\$ 124,061.46	Total	\$ 124,061.46

FARMERS' SAVINGS BANK—GARNER.

G. R. MABEN, *President.*

E. C. ABBEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 40,777.42	Capital stock	\$ 16,000.00
Cash and cash items.....	7,029.65	Due depositors	45,402.77
Credit subject to sight draft....	1,707.54	Due banks and others.....	.....
Over drafts.....	41.94	Surplus and other profits.....	3,480.62
Real and personal property.....	6,326.84		
Total	\$ 64,883.39	Total	\$ 64,883.39

FARMERS' SAVINGS BANK—SIOUX CENTRE.

N. KESSEY, *President.*

T. PRIUS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 46,500.93	Capital stock	\$ 20,000.00
Cash and cash items.....	3,360.73	Due depositors.....	36,708.35
Credit subject to sight draft....	2,572.07	Due banks and others.....	.....
Over drafts.....	2,423.22	Surplus and other profits	922.00
Real and personal property.....	2,678.40		
Total ..	\$ 57,630.35	Total.....	\$ 57,630.35

FARMERS' SAVINGS BANK—BARNES CITY.

JOHN DARLAND *President.*

WILLARD CARVER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 19,972.79	Capital stock	\$ 10,000.00
Cash and cash items	2,463.51	Due depositors.. ..	14,489.39
Credit subject to sight draft....	1,598.37	Due banks and others.....	1,000.00
Over drafts .....	.....	Surplus and other profits.....	151.32
Real and personal property.....	1,605.91		
Total.....	\$ 25,640.61	Total.....	\$ 25,640.61

FARMERS' SAVINGS BANK—MARENGO.

H. A. BROWN, *President.*

A. B. ESHLEMAN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 49,804.30	Capital stock.....	\$ 25,000.00
Cash and cash items.....	3,006.31	Due depositors.....	20,647.92
Credit subject to sight draft...	8,365.85	Due banks and others.....	10,400.00
Over drafts.....	606.28	Surplus and other profits....	3,030.30
Real and personal property....	6,205.50		
Total.....	\$ 68,078.22	Total.. ..	\$ 68,078.22

FIDELITY SAVINGS BANK—MARSHALLTOWN.

GEO. F. KIRBY, *President.*

H. J. HOWE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 53,374.44	Capital stock.....	\$ 30,000.00
Cash and cash items.	6,909.64	Due depositors.....	56,744.53
Credit subject to sight draft..	12,967.36	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits	2,066.91
Real and personal property.....	15,500.00		
Total.....	\$ 88,811.44	Total.....	\$ 88,811.44

FARMERS' AND TRADERS' SAVINGS BANK—BANCROFT.

R. M. RICHMOND, *President.*

A. B. RICHMOND, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 22,976.40	Capital stock.....	\$ 15,000.00
Cash and cash items.....	6,196.01	Due depositors.....	16,830.57
Credit subject to sight draft....	2,212.57	Due banks and others.....	1,500.00
Over drafts.....	327.30	Surplus and other profits.....	3,181.71
Real and personal property.....	4,800.00		
Total.....	\$ 36,512.28	Total	\$ 36,512.28

FARMERS' AND MECHANICS' SAVINGS BANK--DAVENPORT.**FRED. HEINZ, President.****JNO. B. MEYER, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 302,733.45	Capital stock.....	\$ 100,000.00
Cash and cash items	8,787.41	Due depositors.....	208,553.85
Credit subject to sight draft....	9,114.72	Due banks and others.....	20,000.00
Over drafts.....	9,614.48	Surplus and other profits.....	4,852.37
Real and personal property....	3,150.16		
Total.....	\$ 333,406.22	Total.....	\$ 333,406.22

FARMERS' SAVINGS BANK--THOMPSON.**EUGENE SECOR, President.****H. G. BRADLE, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable..	\$ 9,774.92	Capital stock	\$ 10,000.00
Cash and cash items	766.91	Due depositors.,	4,044.14
Credit subject to sight draft....	469.65	Due Banks and others.....	.....
Over drafts.....	150.48	Surplus and other profits..	247.65
Real and personal property.....	3,129.83		
Total.....	\$ 14,291.79	Total.....	\$ 14,291.79

GERMAN AMERICAN SAVINGS BANK--BURLINGTON.**JAMES J. RANSOM, President.****WM. A. TORREY, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 970,904.40	Capital stock	\$ 100,000.00
Cash and cash items.....	68,339.22	Due depositors....	1,058,797.92
Credit subject to sight draft....	77,237.36	Due banks and others...	.....
Over drafts.....	322.82	Surplus and other profits....	43,228.32
Real and personal property.....	95,222.94		
Total.....	\$1,202,026.24	Total.....	\$1,202,026.24

GERMAN SAVINGS BANK—DAVENPORT.

H. H. ANDRESEN, *President.*

CHAS. N. VOSS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable... ..	\$4,761,985.03	Capital stock.....	\$ 500,000.00
Cash and cash items. ...	72,859.29	Due depositors.....	4,314,860.52
Credit subject to sight draft. .	236,356.76	Due banks and others	100,000.00
Over drafts.. ..	.....	Surplus and other profits	186,242.59
Real and personal property. ...	29,902.03		
Total.....	\$5,101,103.11	Total.....	\$5,101,103.11

GRINNELL SAVINGS BANK—GRINNELL.

O. L. WALKER, *President.*

HENRY LAWRENCE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 131,516.80	Capital stock.. ..	\$ 50,000.00
Cash and cash items . ..	5,290.15	Due depositors	95,027.09
Credit subject to sight draft....	7,820.86	Due banks and others .....	.....
Over drafts.....	1,676.13	Surplus and other profits.....	2,666.85
Real and personal property.....	1,400.00		
Total	\$ 147,693.94	Total	\$ 147,693.94

GERMAN TRUST AND SAVINGS BANK—DUBUQUE.

JOHN BELL, *President.*

J. M. WERNER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 416,015.97	Capital stock.....	\$ 100,000.00
Cash and cash items.....	45,192.68	Due depositors... ..	329,672.15
Credit subject to sight draft....	7,632.99	Due banks and others.....	20,000.00
Over drafts. . . .	503.88	Surplus and other profits	21,225.78
Real and personal property.....	2,552.41		
Total	\$ 470,897.93	Total	\$ 470,897.93

GERMAN AMERICAN SAVINGS BANK—LE MARS.

J. W. MYERS, *President.*M. H. FINNEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 172,231.77	Capital stock	\$ 50,000.00
Cash and cash items	18,663.57	Due depositors.....	153,761.00
Credit subject to sight draft...	12,980.27	Due banks and others.....	10,040.00
Over drafts.....	6,452.28	Surplus and other profits.....	5,525.90
Real and personal property.....	11,000.00		
Total.....	\$ 219,327.80	Total.....	\$ 219,327.80

GRAND AVENUE SAVINGS BANK—DES MOINES.

D. H. KOOKER, *President.*GEO. W. SHOPE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 104,400.92	Capital stock	\$ 50,000.00
Cash and cash items.....	14,804.53	Due depositors	83,502.53
Credit subject to sight draft....	3,052.91	Due banks and others.....	4,964.18
Over drafts.....	968.47	Surplus and other profits.....	5,881.13
Real and personal property.....	21,211.00		
Total	\$ 144,437.83	Total	\$ 144,437.83

GRAETTINGER SAVINGS BANK—GRAETTINGER.

E. S. ORMSBY, *President.*C. W. HODGKINSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 9,860.27	Capital stock	\$ 10,000.00
Cash and cash items.....	798.82	Due depositors.....	1,943.14
Credit subject to sight draft....	941.16	Due banks and others.....	000.00
Over drafts.....	1,040.94	Surplus and other profits	98.05
Real and personal property.....			
Total ..	\$ 12,641.19	Total.....	\$ 12,641.19

GEORGE SAVINGS BANK—GEORGE.

B. L. RICHARDS, *President.*O. T. TUPPER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 20,513.36	Capital stock	\$ 13,600.00
Cash and cash items	4,298.23	Due depositors.. . . .	11,748.89
Credit subject to sight draft....	3,087.87	Due banks and others.....	2,500.00
Over drafts	55.29	Surplus and other profits.....	904.98
Real and personal property.....	799.03		
Total.....	\$ 28,753.78	Total.....	\$ 28,753.78

GERMAN SAVINGS BANK—PRESTON.

OTTO SCHMIDT, *President.*A. L. BARTHOLOMEW, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 19,490.00	Capital stock.....	\$ 10,000.00
Cash and cash items.....	3,505.51	Due depositors.....	12,852.56
Credit subject to sight draft....	100.00	Due banks and others.....	
Over drafts.. . . .		Surplus and other profits.....	450.45
Real and personal property.....	207.50		
Total	\$ 23,303.01	Total ...	\$ 23,303.01

GERMAN SAVINGS BANK—EARLING.

J. F. HURROON, *President.*P. J. KORTH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 37,062.44	Capital stock.....	\$ 20,000.00
Cash and cash items.....	2,786.08	Due depositors.....	37,909.71
Credit subject to sight draft....	13,430.53	Due banks and others.....	484.00
Over drafts.	194.92	Surplus and other profits.....	1,830.26
Real and personal property.. . .	6,750.00		
Total.....	\$ 60,223.97	Total... ..	\$ 60,223.97

GERMAN SAVINGS BANK—DES MOINES.

FRANCOIS GENESER, *President.*J. W. GENESER, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 252,820.18	Capital stock.....	\$ 50,000.00
Cash and cash items	17,003.78	Due depositors.....	251,746.95
Credit subject to sight draft....	33,520.25	Due banks and others . . . . .	.....
Over drafts	1,236.03	Surplus and other profits.....	5,386.65
Real and personal property.. ..	1,353.36		
Total	\$ 307,133.60	Total	\$ 307,133.60

GERMAN SAVINGS BANK—ALTON.

O. D. TIEDRICK, *President.*M. A. SULSER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 14,217.90	Capital stock.....	\$ 10,000.00
Cash and cash items	3,391.27	Due depositors	3,517.52
Credit subject to sight draft ...	472.48	Due banks and others	252.51
Over drafts.....	100.01	Surplus and other profits....	.....
Real and personal property....	1,588.37		
Total.....	\$ 19,770.03	Total.. ..	\$ 19,770.03

GERMAN SAVINGS BANK—WALNUT.

JULIUS HECTOR, *President.*J. F. RONNA, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$	Capital stock.....	\$ 10,000.00
Cash and cash items.....	.....	Due depositors .....	.....
Credit subject to sight draft.. .	7,622.65	Due banks and others .....	.....
Over drafts.....	.....	Surplus and other profits .....	.....
Real and personal property	2,377.35		
Total.....	\$ 10,000.00	Total.....	\$ 10,000.00

HUDSON SAVINGS BANK--HUDSON.

JOHN H. LEAVITT, *President.*

L. R. PEIFER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 33,302.39	Capital stock	\$ 15,000.00
Cash and cash items.....	6,303.30	Due depositors.....	36,300.97
Credit subject to sight draft....	8,615.03	Due banks and others.....	.....
Over drafts	894.61	Surplus and other profits.....	96.43
Real and personal property.....	2,192.07		
Total.....	\$ 51,307.40	Total	\$ 51,307.40

HOLSTEIN SAVINGS BANK--HOLSTEIN.

J. W. REED, *President.*

O. J. WOHLNBERG, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 124,239.77	Capital stock.....	\$ 80,000.00
Cash and cash items	13,277.91	Due depositors.....	113,828.56
Credit subject to sight draft....	15,219.64	Due banks and others.....	6,000.00
Over drafts.....	746.81	Surplus and other profits.....	23,428.88
Real and personal property....	19,773.31		
Total.....	\$ 173,257.44	Total.....	\$ 173,257.44

HOME SAVINGS BANK--SIOUX CITY.

Geo. E. Wescott, *President.*

H. S. HUBBARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 92,616.16	Capital stock	\$ 50,000.00
Cash and cash items	3,183.30	Due depositors..	49,742.51
Credit subject to sight draft....	2,362.14	Due Banks and others.....	4,733.84
Over drafts.....	372.68	Surplus and other profits..	2,366.23
Real and personal property.....	8,007.80		
Total.....	\$ 106,842.08	Total.....	\$ 106,842.08

HENRY COUNTY SAVINGS BANK—MT. PLEASANT.

GEO. H. SPAHR, *President.*O. V. ARNOLD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 258,056.26	Capital stock	\$ 24,000.00
Cash and cash items.....	4,437.68	Due depositors.....	260,682.68
Credit subject to sight draft....	14,391.74	Due banks and others....	.....
Over drafts.....	4.82	Surplus and other profits.....	1,100.00
Real and personal property.....	8,892.71		
Total.....	\$ 285,782.71	Total.....	\$ 285,782.71

HOME SAVINGS BANK—DES MOINES.

V. P. TWOMBLY, *President.*A. C. MILLER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 129,288.04	Capital stock	\$ 50,000.00
Cash and cash items	22,567.44	Due depositors.....	101,935.44
Credit subject to sight draft....	6,872.97	Due banks and others.....	.....
Over drafts.....	91.18	Surplus and other profits.....	9,246.45
Real and personal property.....	2,362.26		
Total.....	\$ 161,181.89	Total.....	\$ 161,181.89

HOME SAVINGS BANK—IOWA FALLS.

W. H. WOODS, *President.*F. E. FOSTER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 26,042.79	Capital stock	\$ 25,000.00
Cash and cash items.....	1,826.68	Due depositors	9,293.77
Credit subject to sight draft....	5,315.13	Due banks and others.....	.....
Over drafts.....	387.54	Surplus and other profits.....	3.47
Real and personal property.....	725.10		
Total	\$ 34,297.24	Total	\$ 34,297.24

IOWA STATE SAVINGS BANK—BURLINGTON.

CHAS. STARKER, *President.*

WM. GARRETT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$1,189,495.27	Capital stock.....	\$ 100,000.00
Cash and cash items.....	4,353.76	Due depositors.....	1,117,761.81
Credit subject to sight draft....	76,964.68	Due banks and others.....	75.00
Over drafts.....	.....	Surplus and other profits	115,410.95
Real and personal property.....	62,434.05		
Total ..	\$1,333,247.76	Total.....	\$1,333,247.76

IOWA COUNTY LOAN AND SAVINGS BANK—MARENGO.

J. H. BRANCH, *President.*

Q. P. BENO, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 106,653.90	Capital stock.....	\$ 14,000.00
Cash and cash items. ....	.....	Due depositors.....	112,701.79
Credit subject to sight draft. .	20,183.69	Due banks and others .....	.....
Over drafts.. ..	.....	Surplus and other profits	965.20
Real and personal property. ...	800.00		
Total.....	\$ 127,666.99	Total.....	\$ 127,666.99

IOWA SAVINGS BANK—SIOUX CITY.

ERI RICHARDSON, *President.*

F. B. HUTCHENS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 500,750.08	Capital stock.....	\$ 250,000.00
Cash and cash items.....	28,115.91	Due depositors....	196,396.61
Credit subject to sight draft....	3,583.06	Due banks and others.....	48,000.00
Over drafts. . .	322.73	Surplus and other profits	79,368.87
Real and personal property.. ..	40,938.70		
Total	\$ 573,765.48	Total	\$ 573,765.48

IOWA STATE SAVINGS BANK—CRESTON.

JOHN GIBSON, *President.*

F. D. BALL, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 100,590.85	Capital stock.. ..	\$ 50,000.00
Cash and cash items	15,027.74	Due depositors	96,818.60
Credit subject to sight draft....	11,107.81	Due banks and others	
Over drafts.....	1,787.14	Surplus and other profits.....	2,944.06
Real and personal property.....	21,269.81		
Total	\$ 149,763.35	Total	\$ 149,763.35

IOWA TRUST AND SAVINGS BANK—DUBUQUE.

G. L. TORBERT, *President.*

J. E. ALLISON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 615,172.96	Capital stock.....	\$ 200,000.00
Cash and cash items.....	53,743.09	Due depositors.....	529,182.28
Credit subject to sight draft....	87,608.76	Due banks and others	
Over drafts.....	316.19	Surplus and other profits.. ..	31,975.43
Real and personal property.....	4,316.71		
Total.....	\$ 761,157.71	Total.....	\$ 761,157.71

IOWA SAVINGS BANK—RUTHERFORD.

M. L. BROWN, *President.*

F. H. GIDDINGS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 33,485.02	Capital stock	\$ 25,000.00
Cash and cash items.....	6,367.73	Due depositors....	18,649.93
Credit subject to sight draft....	785.55	Due banks and others... ..	3,000.00
Over drafts.....		Surplus and other profits....	1,237.62
Real and personal property.....	7,249.25		
Total.....	\$ 47,887.55	Total.....	\$ 47,887.55

IOWA SAVINGS BANK—SHELDON.

H. O. LANE, *President.*

T. B. STRINGFIELD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 32,707.07	Capital stock	\$ 10,000.00
Cash and cash items	1,927.48	Due depositors.....	32,376.65
Credit subject to sight draft....	688.06	Due banks and others.....	.....
Over drafts	2,008.61	Surplus and other profits.....	469.23
Real and personal property.....	4,614.68		
Total.....	\$ 42,845.90	Total.....	\$ 42,845.90

IDA COUNTY SAVINGS BANK—IDA GROVE.

J. T. HALLAM *President.*

CHAS. J. SEIDENSTICKER, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 111,397.88	Capital stock.....	\$ 75,000.00
Cash and cash items	4,861.50	Due depositors.....	93,171.93
Credit subject to sight draft....	20,901.52	Due banks and others . . . . .	.....
Over drafts	7,038.68	Surplus and other profits.....	1,027.74
Real and personal property.....	25,000.00		
Total	\$ 160,199.67	Total	\$ 160,199.67

IOWA STATE SAVINGS BANK—FAIRFIELD.

J. E. BOTH, *President.*

E. A. HOWARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 274,674.51	Capital stock.....	\$ 60,000.00
Cash and cash items	44,044.62	Due depositors	279,707.10
Credit subject to sight draft ...	13,747.52	Due banks and others .....	.....
Over drafts..	6,074.53	Surplus and other profits.... .	11,824.08
Real and personal property....	13,000.00		
Total	\$ 351,541.18	Total.. ..	\$ 351,541.18

IOWA SAVINGS BANK—CEDAR RAPIDS.

JAS. H. DOUGLAS, *President.*J. W. BOWDISH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 60,100.00	Capital stock.....	\$ 50,000.00
Cash and cash items.....		Due depositors	15,326.08
Credit subject to sight draft..	4,462.57	Due banks and others	
Over drafts.....	763.51	Surplus and other profits	
Real and personal property.....			
Total.....	\$ 65,326.08	Total.....	\$ 65,326.08

JOHNSON COUNTY SAVINGS BANK—IOWA CITY.

THOS. O. CARSON, *President.*W. A. FRY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 600,603.98	Capital stock	\$ 125,000.00
Cash and cash items	64,950.77	Due depositors.. ..	630,897.22
Credit subject to sight draft....	63,831.50	Due banks and others.....	6,400.00
Over drafts	11,182.24	Surplus and other profits.....	2,780.27
Real and personal property.....	24,500.00		
Total.....	\$ 765,077.49	Total.....	\$ 765,077.49

JEFFERSON SAVINGS BANK—JEFFERSON.

F. M. FRANKLIN, *President.*J. W. HUNTINGTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 17,228.16	Capital stock.....	\$ 25,000.00
Cash and cash items	4,793.97	Due depositors.....	8,117.10
Credit subject to sight draft....	10,400.16	Due banks and others.....	
Over drafts.. ..		Surplus and other profits.....	431.06
Real and personal property.....	1,125.80		
Total	\$ 33,548.18	Total	\$ 33,548.18

KEOKUK SAVINGS BANK—KEOKUK. .

O. F. DAVIS, President.

A. J. MATHIAS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 417,836.20	Capital stock.....	\$ 100,000.00
Cash and cash items.....	84,681.62	Due depositors.....	458,266.93
Credit subject to sight draft....	100,921.95	Due banks and others.....	.....
Over drafts.	420.46	Surplus and other profits.....	55,093.30
Real and personal property.....	500.00		
Total.....	\$ 613,360.23	Total....	\$ 613,360.23

KESWICK SAVINGS BANK—KESWICK.

W. W. WILSON, President.

T. E. JOHNS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 40,490.68	Capital stock	\$ 15,000.00
Cash and cash items.....	4,232.28	Due depositors....	36,955.81
Credit subject to sight draft....	6,705.06	Due banks and others... ..	.....
Over drafts.....	1,037.26	Surplus and other profits.....	518.47
Real and personal property.....	.....	
Total.....	\$ 52,474.28	Total.....	\$ 52,474.28

KALONA SAVINGS BANK—KALONA.

P. E. SHAVER, President.

WM. H. PALMER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 26,641.79	Capital stock	\$ 10,000.00
Cash and cash items	6,036.52	Due depositors.....	41,182.13
Credit subject to sight draft...	16,263.12	Due banks and others.....	.....
Over drafts.....	14.99	Surplus and other profits.....	401.40
Real and personal property.....	2,647.11		
Total.....	\$ 51,583.53	Total.....	\$ 51,583.53

LEE-COUNTY SAVINGS BANK—FT. MADISON.

S. ATLEE, *President.*GEO. M. HANCOCK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 288,748.45	Capital stock	\$ 40,000.00
Cash and cash items.....	80,551.26	Due depositors	354,237.41
Credit subject to sight draft....	76,091.03	Due banks and others.....	.....
Over drafts.....	529.45	Surplus and other profits.....	11,762.09
Real and personal property.....	10,079 91		
Total	\$ 406,000.10	Total	\$ 406,000.10

LITTLE SIOUX SAVINGS BANK—LITTLE SIOUX.

W. A. LOVELAND, *President.*P. G. HICKS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 45,200.34	Capital stock	\$ 20,000.00
Cash and cash items	2,980.06	Due depositors..	31,903.47
Credit subject to sight draft....	1,935.35	Due Banks and others.....	706.20
Over drafts.....	5,106 96	Surplus and other profits..	4,483.04
Real and personal property.....	1,820.00		
Total.....	\$ 57,092.71	Total.....	\$ 57,092.71

LOUISA COUNTY SAVINGS BANK—COLUMBUS JUNCTION.

F. G. CORBIN, *President.*E. R. LACEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 78,952.03	Capital stock	\$ 10,000.00
Cash and cash items.....	.....	Due depositors.....	71,850.47
Credit subject to sight draft....	8,648.93	Due banks and others.....	.....
Over drafts .....	.....	Surplus and other profits.....	3,751.49
Real and personal property.....	.....	
Total.....	\$ 85,601.96	Total	\$ 85,601.96

LYONS SAVINGS BANK—LYONS.

B. H. A. HENNINGSSEN, *President.*

J. H. PETERS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 123,134.79	Capital stock.....	\$ 20,000.00
Cash and cash items .....	.....	Due depositors.....	107,584.64
Credit subject to sight draft....	7,344.33	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits.....	2,894.48
Real and personal property....	.....	
Total.....	\$ 130,479.12	Total.....	\$ 130,479.12

LONE TREE SAVINGS BANK—LONE TREE.

JOHN A. GOETZ, *President.*

C. A. FERNSTROM, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 35,174.27	Capital stock	\$ 10,000.00
Cash and cash items.....	3,273.64	Due depositors.....	87,285.68
Credit subject to sight draft....	5,458.26	Due banks and others.....	85.00
Over drafts.....	1,981.35	Surplus and other profits	1,208.49
Real and personal property.....	2,641.65		
Total ..	\$ 48,529.17	Total.....	\$ 48,529.17

LARRABEE SAVINGS BANK—LARRABEE.

ED. C. BROWN, *President.*

R. H. GRAY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 18,413.04	Capital stock.....	\$ 10,000.00
Cash and cash items. ...	1,409.22	Due depositors.....	15,507.93
Credit subject to sight draft. .	3,400.89	Due banks and others .....	.....
Over drafts..	402 05	Surplus and other profits	814.02
Real and personal property. ...	2,106.75		
Total.....	\$ 25,821.95	Total.....	\$ 25,821.95

LAMONT SAVINGS BANK—LAMONT.

A. R. LOOMIS, *President.*M. F. LE ROY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 6,527.76	Capital stock.....	\$ 10,000.00
Cash and cash items.....	1,818.84	Due depositors....	5,182.78
Credit subject to sight draft....	3,644.28	Due banks and others.....	.....
Over drafts. . .	1,006.28	Surplus and other profits	7.00
Real and personal property.....	2,192.62		
Total	\$ 15,189.78	Total	\$ 15,189.78

MARENGO SAVINGS BANK—MARENGO.

N. B. HOLBROOK, *President.*A. M. HENDERSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ...	\$ 252,883.87	Capital stock..	\$ 50,000.00
Cash and cash items	4,039.81	Due depositors	182,828.84
Credit subject to sight draft....	2,135.70	Due banks and others ...	12,662.72
Over drafts.....	2,858.87	Surplus and other profits.....	21,261.54
Real and personal property.....	4,837.85		
Total	\$ 266,756.10	Total	\$ 266,756.10

MUSCATINE SAVINGS BANK—MUSCATINE.

H. W. MOORE, *President.*S. M. HUGHES, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 523,829.21	Capital stock.....	\$ 60,000.00
Cash and cash items.....	.....	Due depositors.....	511,507.30
Credit subject to sight draft....	47,828.90	Due banks and others .....	.....
Over drafts.....	.....	Surplus and other profits..	5,843.22
Real and personal property.....	5,792.41		
Total.....	\$ 577,450.52	Total.....	\$ 577,450.52

MITCHELLVILLE SAVINGS BANK—MITCHELLVILLE.

WM. PRITCHARD, *President.*

J. K. MOLLER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 40,436.16	Capital stock.....	\$ 15,000.00
Cash and cash items	3,173.72	Due depositors.....	40,051.72
Credit subject to sight draft....	6,907.38	Due banks and others ..	.....
Over drafts.....	480.00	Surplus and other profits.....	10,300.72
Real and personal property....	14,344.18		
Total.....	\$ 65,352.44	Total.....	\$ 65,352.44

MARION SAVINGS BANK—MARION.

JAY J. SMYTH, *President,*

J. S. ALEXANDER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 150,071.41	Capital stock	\$ 30,000.00
Cash and cash items .....	.....	Due depositors.....	123,056.56
Credit subject to sight draft....	7,995.20	Due banks and others.....	.....
Over drafts . .....	.....	Surplus and other profits.....	5,010.14
Real and personal property.....	.....	
Total.....	\$ 158,066.70	Total.....	\$ 158,066.70

MAPLE VALLEY SAVINGS BANK—BATTLE CREEK.

A. M. WALLACE *President.*

J. A. KENNAN, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 76,083.57	Capital stock.....	\$ 25,000.00
Cash and cash items	6,028.22	Due depositors.....	53,024.72
Credit subject to sight draft....	3,170.92	Due banks and others . .	1,395.59
Over drafts	1,671.28	Surplus and other profits.....	8,649 73
Real and personal property.. .	1,100.05		
Total	\$ 88,060.04	Total	\$ 88,060.04

MARQUARDT SAVINGS BANK—DES MOINES.

G. W. MARQUARDT, *President.*G. D. ELLYSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 181,042.05	Capital stock.....	\$ 50,000.00
Cash and cash items	21,581.60	Due depositors	191,784.18
Credit subject to sight draft ...	42,107.80	Due banks and others	4,575.65
Over drafts.....	337.32	Surplus and other profits....	613.28
Real and personal property....	1,904.75		
Total.....	\$ 246,973.11	Total..	\$ 246,973.11

MARATHON SAVINGS BANK—MARATHON.

A. J. WILSON, *President.*M. E. DEWOLF, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 87,081.24	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,372.06	Due depositors	15,661.81
Credit subject to sight draft..	4,248.07	Due banks and others	2,000.00
Over drafts.....	45.78	Surplus and other profits	3,783.75
Real and personal property.....	2,718.41		
Total.....	\$ 46,465.56	Total.....	\$ 46,465.56

MONDAMIN SAVINGS BANK—MONDAMIN.

Z. T. NOYES, *President.*V. S. MILLER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 18,709.37	Capital stock	\$ 12,000.00
Cash and cash items	1,705.91	Due depositors.. ..	10,320.82
Credit subject to sight draft....	2,177.54	Due banks and others.....	24.49
Over drafts		Surplus and other profits.....	851.15
Real and personal property.....	603.55		
Total.....	\$ 23,196.37	Total.....	\$ 23,196.37

MONTEZUMA SAVINGS BANK—MONTEZUMA.

J. W. CARR, *President.*A. C. MCGILL, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 49,881.59	Capital stock.....	\$ 15,000.00
Cash and cash items.....	2,711.58	Due depositors.....	45,998.23
Credit subject to sight draft....	5,080.73	Due banks and others.....	4,120.00
Over drafts.....	899.61	Surplus and other profits.....	785.82
Real and personal property.....	7,330.54		
Total	\$ 65,904.05	Total	\$ 65,904.05

MALLARD SAVINGS BANK.

E. S. ORMSBY, *President.*A. C. SANDS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 8,801.77	Capital stock	\$ 10,000.00
Cash and cash items.....	901.28	Due depositors	3,947.54
Credit subject to sight draft....	3,425.06	Due banks and others.....	500.00
Over drafts.....	129.54	Surplus and other profits.....	.....
Real and personal property.....	1,189.89		
Total	\$ 14,447.54	Total	\$ 14,447.54

NORTH ENGLISH SAVINGS BANK—NORTH ENGLISH.

J. W. EAWIN *President.*E. D. BAIRD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.. ..	\$ 86,687.22	Capital stock	\$ 18,000.00
Cash and cash items	3,559.56	Due depositors.. ..	55,069.90
Credit subject to sight draft....	2,740.78	Due Banks and others.....	15,000.00
Over drafts.....	321.76	Surplus and other profits.. ..	6,668.16
Real and personal property.....	1,428.74		
Total.....	\$ 94,738.06	Total.....	\$ 94,738.06

NEWTON SAVINGS BANK—NEWTON.

C. SLOANAKER, *President.*E. E. LYDAY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 46,742.00	Capital stock	\$ 15,000.00
Cash and cash items.....	.....	Due depositors.....	23,203.27
Credit subject to sight draft....	2,748.27	Due banks and others.....	.....
Over drafts .....	.....	Surplus and other profits.....	1,281.00
Real and personal property.....	.....	
Total.....	\$ 49,490.27	Total	\$ 49,490.27

OTTUMWA SAVINGS BANK—OTTUMWA.

CHAS. P. BROWN, *President.*F. VON SCHRADER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 277,805.67	Capital stock.....	\$ 50,000.00
Cash and cash items.....	11,901.51	Due depositors.....	262,838.20
Credit subject to sight draft....	30,327.64	Due banks and others.....	10,035.00
Over drafts.	424.90	Surplus and other profits.....	10,872.00
Real and personal property.....	4,286.66		
Total.....	\$ 333,746.88	Total....	\$ 333,746.88

OSKALOOSA SAVINGS BANK—OSKALOOSA.

J. G. HAMMOND, *President.*J. W. HAMMOND, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 148,325.96	Capital stock	\$ 25,000.00
Cash and cash items.....	14,916.47	Due depositors....	146,156.52
Credit subject to sight draft....	5,538.47	Due banks and others... ..	5,000.00
Over drafts.....	93.10	Surplus and other profits....	1,928.26
Real and personal property.....	9,203.78		
Total.....	\$ 178,084.78	Total.....	\$ 178,084.78

OCHEYEDAN SAVINGS BANK—OCHEYEDAN.

O. S. McLAURY, *President.*J. L. McLAURY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 34,854.65	Capital stock	\$ 15,000.00
Cash and cash items	1,918.33	Due depositors.....	18,933.30
Credit subject to sight draft....	4,327.07	Due banks and others.....	10,205.68
Over drafts.....	470.83	Surplus and other profits.....	821.74
Real and personal property.....	3,369.93		
Total.....	\$ 44,960.81	Total.....	\$ 44,960.81

POLK COUNTY SAVINGS BANK—DES MOINES.

GEO. G. WRIGHT, *President.*A. J. ZWART, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 393,853.01	Capital stock.....	\$ 100,000.00
Cash and cash items.....	39,649.90	Due depositors..	362,461.75
Credit subject to sight draft....	29,546.21	Due banks and others.....	1,120.00
Over drafts.	5,349.63	Surplus and other profits	6,153.84
Real and personal property.....	1,836.34		
Total	\$ 469,735.09	Total	\$ 469,735.09

PARNELL SAVINGS BANK—PARNELL.

B. SHERRIDAN, *President.*F. V. MULLIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ...	\$ 24,186.50	Capital stock..	\$ 12,000.00
Cash and cash items .	2,550.88	Due depositors	22,852.56
Credit subject to sight draft....	5,527.66	Due banks and others ...	.....
Over drafts..	24.66	Surplus and other profits.....	1,252.99
Real and personal property.....	3,815.85		
Total	\$ 36,105.55	Total	\$ 36,105.55

PEOPLE'S SAVINGS BANK—SPENCER.

EDWIN NICODEMUS, *President.*C. P. BUCKEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 41,880.34	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,135.52	Due depositors.....	19,128.98
Credit subject to sight draft....	1,251.99	Due banks and others.....	
Over drafts.....	17.29	Surplus and other profits..	1,942.90
Real and personal property.....	796.72		
Total.....	\$ 46,081.86	Total.....	\$ 46,081.86

PEOPLES SAVINGS BANK—DES MOINES.

MARTIN FLYNN, *President.*CHAS. H. MARTIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 282,586.09	Capital stock.....	\$ 50,000.00
Cash and cash items.....	34,552.49	Due depositors.....	282,836.41
Credit subject to sight draft....	34,394.91	Due banks and others.....	
Over drafts.....	1,213.29	Surplus and other profits.....	21,510.37
Real and personal property....	1,600.00		
Total.....	\$ 354,346.78	Total.....	\$ 354,446.78

PLOVER SAVINGS BANK—PLOVER.

A. O. GARLOCK, *President.*W. S. McEWEN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 29,492.63	Capital stock.....	\$ 10,000.00
Cash and cash items.....	4,446.94	Due depositors.....	24,299.45
Credit subject to sight draft....	1,773.53	Due banks and others.....	
Over drafts.....	169.15	Surplus and other profits.....	2,015.80
Real and personal property.....	433.00		
Total ..	\$ 36,315.25	Total.....	\$ 36,315.25

POCAHONTAS SAVINGS BANK—POCAHONTAS.

A. O. GARLOCK, *President.*

O. H. TOLLEFSEBUDN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 17,433.99	Capital stock.....	\$ 10,000.00
Cash and cash items.	7,224.00	Due depositors.....	21,501.01
Credit subject to sight draft. .	5,904.76	Due banks and others	
Over drafts..		Surplus and other profits	561.74
Real and personal property.	1,500.00		
Total.....	\$ 32,062.75	Total.....	\$ 32,062.75

PRESCOTT STATE SAVINGS BANK—PRESCOTT.

G. H. CURRIER, *President.*

J. A. LOVEJOY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 13,745.13	Capital stock.....	\$ 10,000.00
Cash and cash items	2,380.34	Due depositors	8,060.82
Credit subject to sight draft ...	1,438.77	Due banks and others.....	
Over drafts.....		Surplus and other profits....	179.15
Real and personal property....	675.73		
Total.....	\$ 18,239.97	Total..	\$ 18,239.97

RIVERSIDE SAVINGS BANK—RIVERSIDE.

D. A. FISLER, *President.*

J. BOYD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 36,819.66	Capital stock.....	\$ 10,000.00
Cash and cash items.....	5,709.09	Due depositors	37,203.16
Credit subject to sight draft.. .	2,509.42	Due banks and others	85.43
Over drafts.....	2,514.44	Surplus and other profits	2,022.72
Real and personal property.....	1,758.70		
Total.....	\$ 49,311.31	Total.....	\$ 49,311.31

RUTHVEN SAVINGS BANK—RUTHVEN.

T. SKEVINGTON, *President.*E. P. BARRINGER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 13,802.17	Capital stock	\$ 10,000.00
Cash and cash items	3,944.78	Due depositors.. . . .	10,506.27
Credit subject to sight draft....	1,549.80	Due banks and others.....	.....
Over drafts	13.54	Surplus and other profits.....	795.15
Real and personal property.....	2,081.13		
Total.....	\$ 21,301.42	Total.....	\$ 21,301.42

SCOTT COUNTY SAVINGS BANK—DAVENPORT.

I. H. SEARS *President.*J. H. HASS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$1,525,208.91	Capital stock.....	\$ 200,000.00
Cash and cash items	85,837.35	Due depositors.....	1,400,633.42
Credit subject to sight draft....	73,823.89	Due banks and others	180.00
Over drafts.....	.....	Surplus and other profits.....	87,056.71
Real and personal property....	3,000.00		
Total.....	\$1,637,870.13	Total.....	\$1,637,870.13

SIOUX CITY SAVINGS BANK—SIOUX CITY.

THOS. J. STONE, *President,*E. P. STONE *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 208,876.93	Capital stock	\$ 50,000.00
Cash and cash items	7,998.21	Due depositors.....	170,715.00
Credit subject to sight draft....	19,302.88	Due banks and others.....	.....
Over drafts . . . . .	.....	Surplus and other profits.....	18,041.60
Real and personal property.....	2,578.58		
Total.....	\$ 238,756.60	Total.....	\$ 238,756.60

STATE SAVINGS BANK--DES MOINES.

M. STRAUSS, *President.*R. O. GREEN, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 536,975.60	Capital stock.....	\$ 100,000.00
Cash and cash items	47,213.85	Due depositors.....	528,677.93
Credit subject to sight draft....	62,928.12	Due banks and others . . . . .	.....
Over drafts	6,567.25	Surplus and other profits.....	26,919.84
Real and personal property.. .	1,912.45		
Total	\$ 655,597.27	Total	\$ 655,597.27

STATE SAVINGS BANK--COUNCIL BLUFFS.

JOHN CLAUSEN, *President.*JOHN BENNETT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 262,157.59	Capital stock.....	\$ 50,000.00
Cash and cash items....	5,185.81	Due depositors.....	207,941.25
Credit subject to sight draft ...	16,045.50	Due banks and others..	.....
Over drafts.....	181.82	Surplus and other profits..	26,771.73
Real and personal property.....	1,142.26		
Total.	\$ 284,712.98	Total	\$ 284,712.98

SECURITY SAVINGS BANK--CEDAR RAPIDS.

G. F. VAN VETCHEN, *President.*E. M. SCOTT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 330,083.37	Capital stock.....	\$ 50,000.00
Cash and cash items.....	4,606.41	Due depositors.....	336,160.19
Credit subject to sight draft...	54,606.56	Due banks and others....	1,500.00
Over drafts.....	.....	Surplus and other profits.....	10,917.00
Real and personal property.....	11,289.85		
Total.	\$ 400,586.19	Total.....	\$ 400,586.19

STATE SAVINGS BANK—SIOUX CITY.

H. M. BAILEY, *President.*D. L. PRATT, JR., *Cashier*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 80,808.30	Capital stock.....	\$ 50,000.00
Cash and cash items	8,864.30	Due depositors.....	42,378.19
Credit subject to sight draft. ..	5,640.30	Due banks and others.....	.....
Over drafts.....	163.85	Surplus and other profits..	4,523.65
Real and personal property.....	1,625.00		
Total	\$ 96,899.84	Total.	\$ 96,899.84

STATE SAVINGS BANK—CHARITON.

J. A. MCKLIVEN, *President.*JOHN OULBERTSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 91,641.03	Capital stock	\$ 15,000.00
Cash and cash items.....	1,531.20	Due depositors.....	105,289.76
Credit subject to sight draft....	27,417.65	Due banks and others.....	.....
Over drafts .....	.....	Surplus and other profits.....	665.57
Real and personal property.....	345.35		
Total.....	\$ 120,935.33	Total	\$ 120,935.33

STATE SAVINGS BANK—LOGAN.

CHAS. F. LUCE, *President.*W. H. JOHNSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 42,784.70	Capital stock.....	\$ 20,000.00
Cash and cash items.	3,463.87	Due depositors.....	32,626.35
Credit subject to sight draft....	4,877.59	Due banks and others.....	4,222.91
Over drafts.	2,936.36	Surplus and other profits.....	272.27
Real and personal property.....	3,061.11		
Total.....	\$ 57,123.63	Total....	\$ 57,123.63

STATE SAVINGS BANK—RED OAK.

H. O. HOUGHTON, *President.*

WM. PLANCE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 63,067.28	Capital stock	\$ 50,000.00
Cash and cash items.....	6,157.10	Due depositors....	25,265.22
Credit subject to sight draft....	5,874.53	Due banks and others...	.....
Over drafts.....	1,000.65	Surplus and other profits....	933.84
Real and personal property.....	.....	
Total.....	\$ 76,198.56	Total.....	\$ 76,198.56

SCHALLER SAVINGS BANK—SCHALLER.

W. J. HOWARD, *President.*

H. A. McLAUGHLIN *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 28,220.57	Capital stock.....	\$ 15,600.00
Cash and cash items.....	2,374.34	Due depositors.....	14,838.95
Credit subject to sight draft....	5,981.84	Due banks and others.....	9,500.00
Over drafts..	561.23	Surplus and other profits.....	238.03
Real and personal property.....	2,530.00		
Total	\$ 39,676.98	Total ...	\$ 39,676.98

SIGOURNEY SAVINGS BANK—SIGOURNEY.

JOSIAH UTTERBACK, *President.*

G. F. UTTERBACK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 107,971.09	Capital stock	\$ 50,000.00
Cash and cash items.....	6,854.84	Due depositors	72,853.90
Credit subject to sight draft....	7,626.11	Due banks and others.....	.....
Over drafts.....	6.15	Surplus and other profits.....	4,103.60
Real and personal property.....	5,000.00		
Total	\$ 126,957.50	Total	\$ 126,957.50

STATE SAVINGS BANK—KLEMME.

J. E. WICHMAN *President.*O. W. KNAPP, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.. .. .	\$ 16,463.47	Capital stock	\$ 10,000.00
Cash and cash items	545.24	Due depositors.. .. .	9,236.91
Credit subject to sight draft....	1,002.74	Due Banks and others.....	242.18
Over drafts.....	891.08	Surplus and other profits.. .. .	1,017.69
Real and personal property.....	1,694.25		
Total.....	\$ 20,596.78	Total.....	\$ 20,596.78

STATE SAVINGS BANK—GOODELL.

MARION A. FELL, *President.*G. W. ROBINSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 13,318.06	Capital stock	\$ 10,000.00
Cash and cash items	3,145.16	Due depositors.....	9,158.27
Credit subject to sight draft...	1,119.52	Due banks and others.....	.40
Over drafts.....		Surplus and other profits.....	546.51
Real and personal property.....	2,122.44		
Total.....	\$ 19,705.18	Total.....	\$ 19,705.18

STATE SAVINGS BANK—ROLFE.

W. D. McEWEN, *President.*C. A. GRANT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 59,563.60	Capital stock.....	\$ 30,000.00
Cash and cash items.....	8,800.51	Due depositors....	50,487.46
Credit subject to sight draft....	13,265.64	Due banks and others.....	
Over drafts.	1,036.50	Surplus and other profits	2,673.79
Real and personal property.....	1,500.00		
Total	\$ 84,166.25	Total	\$ 84,166.25

STATE SAVINGS BANK—MONROE.

W. H. SHAW, President.

JOSIAH FISHER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 28,882.59	Capital stock.. ..	\$ 17,000.00
Cash and cash items	4,673.49	Due depositors	21,118.14
Credit subject to sight draft....	5,237.87	Due banks and others ... ..	.....
Over drafts.....	616.48	Surplus and other profits.....	368.80
Real and personal property.....	1,576.51		
Total	\$ 38,486.94	Total	\$ 38,486.94

SECURITY SAVINGS BANK—BOONE.

S. L. MOORE, President.

W. H. CROOKS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 38,138.10	Capital stock.....	\$ 25,000.00
Cash and cash items.....	768.01	Due depositors.....	16,027.14
Credit subject to sight draft....	2,232.74	Due banks and others .....	.....
Over drafts.....	.....	Surplus and other profits.. ..	211.71
Real and personal property.....	.....	
Total.....	\$ 41,238.85	Total.....	\$ 41,238.85

SAVINGS BANK OF IOWA—DES MOINES.

F. A. BAYLIS, President.

GEO. W. RHINE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 72,754.15	Capital stock.....	\$ 50,000.00
Cash and cash items	15,529.97	Due depositors.....	42,000.28
Credit subject to sight draft....	2,284.86	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits.....	105.00
Real and personal property....	1,536.25		
Total.....	\$ 92,105.23	Total.....	\$ 92,105.23

SAVINGS BANK OF LARCHWOOD—LARCHWOOD.

B. B. RICHARDS, *President.*CHAS. SHADE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 81,040.81	Capital stock.....	\$ 45,000.00
Cash and cash items.....	8,083.35	Due depositors.....	84,412.47
Credit subject to sight draft....	3,790.96	Due banks and others.....	15,000.00
Over drafts.....	3,162.44	Surplus and other profits.....	222.97
Real and personal property.....	3,550.88		
Total ..	\$ 94,636.44	Total.....	\$ 94,636.44

TOLEDO SAVINGS BANK—TOLEDO.

L. CLARK, *President.*H. A. SHANKLIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 155,494.99	Capital stock ..	\$ 50,000.00
Cash and cash items ..	10,927.06	Due depositors..	112,952.77
Credit subject to sight draft....	4,803.98	Due banks and others.....	
Over drafts ..	8,084.37	Surplus and other profits.....	23,335.57
Real and personal property.....	6,977.94		
Total.....	\$ 186,288.34	Total.....	\$ 186,288.34

TIPTON SAVINGS BANK—TIPTON.

H. L. DEAN, *President.*C. W. HAWLEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 73,817.97	Capital stock.....	\$ 25,000.00
Cash and cash items ..	3,746.53	Due depositors.....	60,153.57
Credit subject to sight draft....	7,225.35	Due banks and others ..	8,000.00
Over drafts.....	278.42	Surplus and other profits.....	2,084.74
Real and personal property....	10,171.74		
Total.....	\$ 95,240.01	Total.....	\$ 95,240.01

THOR SAVINGS BANK—THOR.

J. C. OHRNEY, President.

O. J. LUND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 24,016.24	Capital stock	\$ 15,000.00
Cash and cash items	1,343.55	Due depositors.....	10,665.49
Credit subject to sight draft....	4,128.47	Due banks and others.....	1,000.00
Over drafts	8.76	Surplus and other profits.....	3,028.53
Real and personal property.....	200.00		
Total.....	\$ 29,692.02	Total.....	\$ 29,692.02

UNION SAVINGS BANK—DAVENPORT.

W. C. HAYWARD, President.

A. F. CUTTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 276,116.10	Capital stock.....	\$ 80,000.00
Cash and cash items. ...	3,441.46	Due depositors.....	243,452.18
Credit subject to sight draft. .	27,254.89	Due banks and others	
Over drafts.	2,008.66	Surplus and other profits	6,490 00
Real and personal property. ...	1,120.07		
Total.....	\$ 309,941.18	Total.....	\$ 309,941.18

WASHINGTON COUNTY SAVINGS BANK—WASHINGTON.

J. H. YOUNG, President.

A. ANDERSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 133,719.50	Capital stock.....	\$ 50,000.00
Cash and cash items	29,475.11	Due depositors	115,058.06
Credit subject to sight draft....	15,244.44	Due banks and others	12,256.00
Over drafts.....	816.30	Surplus and other profits....	4,636.17
Real and personal property.....	2,294.88		
Total.....	\$ 181,950.23	Total.....	\$ 181,950.23

WILLIAMSBURG SAVINGS BANK—WILLIAMSBURG.

M. J. KELLY, *President.*G. H. HUGHES, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 161,430.06	Capital stock.....	\$ 50,000.00
Cash and cash items.....	7,247.82	Due depositors	128,109.71
Credit subject to sight draft...	17,810.32	Due banks and others	5,500.00
Over drafts.....	8.93	Surplus and other profits	8,849.43
Real and personal property.....	5,764.00		
Total.....	\$ 192,259.13	Total.....	\$ 192,259.13

WHAT CHEER SAVINGS BANK--WHAT CHEER.

I. B. WILSON, *President.*WM. O. WINDETT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 59,083.83	Capital stock.....	\$ 30,000.00
Cash and cash items	7,837.38	Due depositors.....	63,308.69
Credit subject to sight draft....	17,468.20	Due banks and others.....	.....
Over drafts.....	76.40	Surplus and other profits.. ..	395.35
Real and personal property.....	9,328.66		
Total	\$ 93,793.97	Total.	\$ 93,793.97

WELLMAN SAVINGS BANK—WELLMAN.

O. O. NICHOLS, *President.*H. G. MOORE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 51,538.39	Capital stock	\$ 10,000.00
Cash and cash items.....	6,181.18	Due depositors.....	50,097.96
Credit subject to sight draft....	16,132.16	Due banks and others.....	.....
Over drafts	440.12	Surplus and other profits.....	7,303.89
Real and personal property.....	2,200.00		
Total.....	\$ 76,491.85	Total	\$ 76,491.85

WOODBINE SAVINGS BANK—WOODBINE.

Geo. H. KIBLER, *President.*LEWIS HAAS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 48,529.82	Capital stock.....	\$ 80,000.00
Cash and cash items.....	5,280.53	Due depositors.....	42,863.33
Credit subject to sight draft....	11,380.71	Due banks and others.....	.....
Over drafts.	810.10	Surplus and other profits.....	2,260.02
Real and personal property.....	8,622.69		
Total.....	\$ 74,623.85	Total....	\$ 74,623.85

WESLEY SAVINGS BANK—WESLEY.

E. F. BACON, *President.*STITZEL K. WAY, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 31,668.61	Capital stock.....	\$ 16,000.00
Cash and cash items	4,470.97	Due depositors.....	19,749.84
Credit subject to sight draft....	1,863.10	Due banks and others . . . . .	.....
Over drafts	366.27	Surplus and other profits.....	4,570.11
Real and personal property.. .	1,960.50		
Total	\$ 40,319.45	Total	\$ 40,319.45

WATKINS SAVINGS BANK—WATKINS.

THOS. WOLF, *President.*J. T. MCGUIRE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 18,145.65	Capital stock.....	\$ 10,000.00
Cash and cash items....	1,735.29	Due depositors.....	16,401.60
Credit subject to sight draft ...	2,115.76	Due banks and others..	.....
Over drafts.....	3,319.34	Surplus and other profits..	936.95
Real and personal property.....	2,042.51		
Total.	\$ 27,358.55	Total	\$ 27,358.55

WAPELLO STATE SAVINGS BANK—WAPELLO.

WM. G. ALLEN, *President.*

WILL H. COLTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 88,096.08	Capital stock.....	\$ 30,000.00
Cash and cash items.....	5,273.43	Due depositors.....	27,301.08
Credit subject to sight draft....	8,934.33	Due banks and others....	215.39
Over drafts.....	49.20	Surplus and other profits.....	36.57
Real and personal property.....	5,200.00		
Total.	\$ 57,553.04	Total.....	\$ 57,553.04

WOODBURY COUNTY SAVINGS BANK—SIOUX CITY.

WM. MILCHERIST, *President.*

F. B. GOSS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 43,477.09	Capital stock.....	\$ 60,000.00
Cash and cash items.....	7,240.81	Due depositors.....	11,396.86
Credit subject to sight draft....	10,302.68	Due banks and others.....	
Over drafts.....	376.27	Surplus and other profits.....	
Real and personal property.....			
Total	\$ 61,396.85	Total	\$ 61,396.85

STATEMENT No. XLVII.
Showing the Assets of Savings Banks on the 30th day of June, 1898, in tabulated form.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Over drafts	Real and personal property.	
Des Moines.....	American Savings Bank.....	R. L. Chase.	254,960.45	24,659.88	34,585.20	1,066.77	25,473.08	340,754.38
Alnsworth	Alnsworth Savings Bank.....	A. E. Spaulding....	75,931.90	7,336.00	6,161.68	.....	1,269.53	90,700.01
Akron	Akron Savings Bank....	H. J. Thode	52,634.55	2,400.08	3,082.64	2,443.15	12,381.91	73,002.33
Aurora	Aurora Savings Bank..	A. A. McIntosh	11,642.37	2,659.25	1,661.57	96.12	1,127.21	17,186.52
Alvord.....	Alvord Savings Bank.....	J. H. Gallagher....	35,335.04	2,977.09	5,551.22	644.15	4,500.00	48,007.50
Norway.....	Benton County Savings Bank.....	J. H. Pickart.....	132,407.88	5,382.54	10,062.26	.....	2,698.12	150,570.80
Van Horne.....	Benton County Savings Bank.....	O. H. Hartung	50,352.14	12,567.69	9,407.50	150.42	4,283.51	76,761.26
Bayard	Bayard Savings Bank.....	T. O. Lundy	52,915.06	11,745.54	4,880.30	578.04	2,785.27	72,904.21
Battle Creek.....	Battle Creek Savings Bank....	A. Bassett.....	41,388.00	4,792.09	8,313.55	1,219.69	8,436.73	64,150.08
Batavia.....	Batavia Savings Bank.....	C. M. Randall.....	16,805.65	2,285.92	1,551.19	.....	2,132.96	21,275.74
Buffalo Center...	Buffalo Center Savings Bank. . .	E. E. Secor ...	21,694.69	2,053.87	90.06	266.50	1,750.00	25,855.12
Council Bluffs...	Council Bluffs Savings Bank.....	Aug. Bereshelm...	885,062.34	153,221.35	198,951.21	7,413.75	11,500.00	1,256,208.65
Clinton.....	Clinton Savings Bank.....	J. O. Weston	463,834.00	.....	99,182.65	.....	1,900.00	564,916.65
Iowa City.....	Citizens' Savings and Trust Co.	G. W. Koontz....	297,160.95	19,999.69	8,247.93	10,995.16	3,332.75	339,736.48

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Over drafts	Real and personal prop-erty.	
Cedar Rapids....	Cedar Rapids Savings Bank....	J. M. Dinwiddle....	\$ 652,874.55	\$ 10,432.49	\$ 22,058.90	\$	\$ 5,440.07	691,401.01
Decorah.....	Citizens Savings Bank	E. J. Curtin.....	104,839.51	7,599.77	12,367.57	775.70	4,869.19	130,451.74
Ottumwa.....	City Savings Bank.....	Carey Inskeep....	143,358.04	1,621.93	9,107.57	.....	644.00	154,731.54
Milford..	Commercial Savings Bank.....	W. F. Carleton....	52,169.59	5,592.15	5,992.54	52.98	3,650.00	67,464.26
Oresco.....	Oresco Union Savings Bank.....	Robert Thompson..	327,340.85	22,175.22	35,112.35	5,062.04	17,186.70	406,877.22
Corning.....	Corning State Savings Bank.....	F. L. La Rue.	171,913.61	19,480.54	7,186.17	2,241.39	7,000.00	207,821.62
Mason City.....	Commercial Savings Bank....	Geo. E. Winter.....	99,374.14	8,470.82	7,964.92	2,475.09	8,785.00	127,089.97
Leeds.....	Commercial Savings Bank....	S. H. Moore....	44,538.26	1,122.44	2,308.76	220.43	2,370.02	50,649.91
Keokuk.....	Central Savings Bank.....	J. O. Weaver.....	219,270.47	28,667.87	31,129.12	193.28	1,600.00	280,860.74
Cushing.....	Cushing Savings Bank.....	O. D. Sanborn.....	27,724.15	2,034.08	4,338.99	549.37	2,129.30	36,775.89
Castana	Castana Savings Bank.	W. F. Day	50,456.98	1,785.07	8,662.73	449.29	1,470.40	62,824.47
Ireton.....	Oltizens Savings Bank.....	Lewis E. Day	32,255.23	3,001.39	5,586.07	178.13	4,489.11	45,509.95
Coggon.	Coggon Savings Bank.....	J. W. Funk.....	32,870.35	5,491.75	1,890.43	2,706.77	5,120.67	48,129.97
Riverside.....	Oltizens Savings Bank.....	S. F. Orlitz... ..	36,713.86	10,955.82	1,695.95	1,798.19	2,800.00	53,463.82
Washington.....	Citizens Savings Bank	Chas. F. Keck.....	92,515.95	2,787.71	25,500.00	862.15	.....	121,695.81
Corwith	Corwith Savings Bank	T. A. Potter.....	14,653.62	1,065.37	1,313.50	294.56	609.95	17,937.00
North English...	Oltizens Savings Bank ...	Geo. E. Swain.....	23,368.45	6,629.42	2,273.84	.....	1,356.26	34,449.47

STATEMENT—CONTINUED.

		ASSETS.					Real and personal prop-erty.	Total assets.
		Bills receivable	Cash and cash items.	Credited subject to right draft.	Over drafts.			
Cedar Rapids.....	Oedar Rapids Savings Bank..	J. M. Dinwiddle....	\$ 652,874.55	\$ 10,432.49	\$ 22,858.00	\$	\$ 5,440.07	\$ 801,404.91
Decorah.....	Citizens Savings Bank	E. J. Curtin	104,830.51	7,599.77	12,397.57	775.70	4,869.10	130,451.76
Ottumwa.....	City Savings Bank.....	Carey Inskeep....	143,868.01	1,621.03	9,107.57	.....	644.00	154,731.54
Milford..	Commercial Savings Bank.....	W. F. Carleton....	52,169.59	5,502.15	5,902.54	52.96	3,050.00	67,464.25
Oresco....	Oresco Union Savings Bank.....	Robert Thompson..	327,840.85	24,175.22	35,112.35	5,062.04	17,186.76	406,977.22
Corning.....	Corning State Savings Bank.....	F. L. La Rue.	171,913.61	19,490.54	7,186.17	2,241.30	7,000.00	207,821.62
Mason City.	Commercial Savings Bank.....	Geo. E. Winter.....	99,374.14	3,470.82	7,964.92	2,475.09	3,785.00	127,060.97
Leeds.....	Commercial Savings Bank.....	S. H. Moore.....	44,538.26	1,122.44	2,308.76	220.43	2,870.02	50,649.91
Keokuk.....	Central Savings Bank.....	J. O. Weaver. . . .	219,270.47	28,667.67	81,120.13	193.28	1,600.00	280,860.74
Cushing	Cushing Savings Bank.....	O. D. Sanborn.....	27,724.15	2,084.08	4,338.90	649.37	2,120.20	36,773.50
Castana	Castana Savings Bank.	W. F. Day	50,456.96	1,785.07	2,662.73	449.20	1,470.40	63,824.47
Ireton.....	Citizens Savings Bank.....	Lewis E. Day	32,253.25	3,001.30	5,596.07	178.13	4,480.11	40,809.95
Oggon.....	Coggon Savings Bank.....	J. W. Funk.....	32,870.36	5,491.76	1,890.43	2,766.77	5,190.67	48,130.97
Riverside.....	Citizens Savings Bank.....	S. F. Orlie	26,713.93	10,955.82	1,065.95	1,798.19	2,800.00	53,463.92
Washington	Citizens Savings Bank	Chas. F. Keok	63,515.96	2,757.71	25,500.00	862.15	.....	131,635.81
Corwith	Corwith Savings Bank	T. A. Potter.....	14,653.62	1,068.37	1,213.80	364.56	600.00	17,937.40
North English	Ottumwa Savings Bank	Geo. E. Swain	26,282.45	6,666.49	2,972.84	.....	1,300.20	36,448.47

Davenport	Davenport Savings Bank.	Henry C. Struck, Jr.	3,107,110.28	6,973.60	119,835.36	.....	11,070.16	2,329,000.40
Des Moines.	Des Moines Savings Bank.....	Simon Canady...	873,197.46	57,039.53	61,134.45	6,412.90	24,400.00	1,022,074.34
Durant... ..	Durant Savings Bank.....	D. H. Snook.....	270,000.41	2,808.29	24,952.57	2,754.61	2,000.00	303,275.18
Doon	Doon Savings Bank.....	Chas. Oregon.....	41,944.71	1,879.10	2,509.73	51.67	3,845.94	50,231.15
Adel... ..	Dallas County Savings Bank.....	Wm. Roberts.....	33,832.70	13,933.26	5,502.56	21.50	150.00	53,460.02
West Union.....	Fayette County Savings Bank.....	E. B. Shaw.....	144,304.28	.....	31,833.69	.....	5,322.28	181,909.25
Olinton.	Farmers and Citizens Savings Bank	R. O. Van Kuran..	66,453.90	.....	2,640.91	.....	10,000.00	79,094.81
Iowa City.....	Farmers Loan and Trust Co.....	Lovell Swisher....	432,073.52	.....	46,067.64	.....	2,956.04	481,101.20
George.....	Farmers Savings Bank.....	O. C. Callman.....	48,860.42	3,137.18	2,605.29	733.85	5,011.95	60,357.69
Britt.....	Farmers Savings Bank.....	E. P. Healy.	40,527.59	1,561.38	812.95	520.05	9,539.71	61,961.68
Williamsburg...	Farmers Savings Bank	D. E. Evans.....	78,924.10	2,853.28	4,502.51	124.05	4,173.25	90,587.29
Ft. Madison ..	Ft. Madison Savings Bank.....	J. A. S. Pollard....	168,541.23	.....	19,334.49	.....	.....	187,875.72
Victor	Farmers' Savings Bank	H. L. Musetter.....	115,203.39	2,946.14	3,906.66	380.19	1,625.08	124,061.46
Garner.....	Farmers' Savings Bank.....	E. C. Abbey.....	49,777.42	7,029.65	1,707.54	41.94	6,323.84	64,883.39
Sioux Center....	Farmers' Savings Bank.....	T. Prius.	40,590.93	3,360.73	2,572.07	2,423.22	2,678.40	57,630.35
Barnes City.....	Farmers' Savings Bank.....	Willard Carver....	19,972.79	2,463.51	1,598.37	.....	1,605.94	25,640.61
Marengo.....	Farmers' Savings Bank	A. B. Eshleman....	49,804.30	3,003.31	8,365.85	602.26	6,295.50	68,078.22
Marshalltown...	Fidelity Savings Bank.....	H. J. Howe... ..	53,374.44	6,969.64	12,967.36	.....	15,500.00	88,811.44
Bancroft	Farmers' & Traders' Savings Bank	A. B. Richmond....	22,976.40	6,196.01	2,212.57	327.30	4,800.00	30,512.28
Davenport..	Farmers' & Mechanics' Savings Bank	John B. Meyer.....	302,733.45	8,787.41	9,114.72	9,614.48	3,156.16	333,408.22
Thompson.....	Farmers' Savings Bank.	H. G. Beadle.....	9,774.92	766.91	469.65	150.48	3,129.83	14,291.79
Burlington.....	German-American Savings Bank...	Wm. A. Torrey.....	970,904.40	58,339.22	77,237.30	322.32	95,222.94	1,202,026.24
Davenport. ...	German Savings Bank.....	Chas. N. Voss.....	4,761,985.03	72,559.29	236,356.76	.. .	29,902.03	5,101,108.11
Grinnell	Grinnell Savings Bank... ..	Henry Lawrence..	131,516.80	5,299.15	7,820.86	1,676.13	1,400.00	147,608.94
Dubuque	German Trust & Savings Bank.....	J. M. Werner.	415,016.97	45,192.68	7,652.90	503.88	2,552.41	470,897.98

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Over drafts.	Real and personal prop-erty.	
Le Mars.....	German American Savings Bank..	M. H. Finney... ..	\$ 172,231.77	\$ 16,663.57	\$ 12,980.27	\$ 6,452.28	\$ 11,000.00	\$ 219,327.89
Des Moines.....	Grand Avenue Savings Bank....	Geo. W. Shope.....	104,400.92	14,804.53	3,052.91	968.47	21,211.00	144,437.83
Graettinger.....	Graettinger Savings Bank.....	O. W. Hodgkinson..	9,860.27	798.82	941.16	1,040.94	.....	12,641.19
George	George Savings Bank.....	O. J. Tupper... ..	20,513.36	4,298.23	3,087.87	55.29	799.03	28,753.78
Preston.....	German Savings Bank.....	A. L. Bartholomew	19,490.00	3,505.51	100.00	.....	207.50	23,303.01
Earling.....	German Savings Bank.....	P. J. Korth.....	37,062.44	2,786.08	13,430.53	194.92	6,750.00	60,223.97
Des Moines.....	German Savings Bank.....	J. W. Geleser.....	252,520.18	17,903.78	33,820.25	1,236.03	1,353.36	307,133.60
Alton	German Savings Bank.....	M. A. Sulser.....	14,217.90	3,391.27	472.48	100.01	1,588.37	19,770.03
Walnut.	German Savings Bank.....	J. F. Ronna.....	.....	.....	7,622.65	.....	2,377.35	10,000.00
Hudson.....	Hudson Savings Bank.....	L. R. Pelfer.....	33,392.39	6,303.30	8,615.03	894.61	2,192.07	51,397.40
Holstein	Holstein Savings Bank.....	O. J. Wohlenberg..	124,239.77	13,277.91	15,219.64	746.81	19,773.31	173,257.44
Sioux City.. ..	Home Savings Bank....	H. S. Hubbard.....	92,616.13	3,183.30	2,662.14	372.68	8,007.80	106,842.08
Mt. Pleasant.....	Henry County Savings Bank.....	O. V. Arnold.....	258,053.26	4,437.68	14,391.74	4.82	8,892.71	285,782.71
Des Moines.....	Home Savings Bank.	A. C. Miller.....	129,288.04	22,567.44	6,872.97	91.18	2,362.26	161,181.89
Iowa Falls.....	Home Savings Bank.....	F. E. Foster.....	26,042.79	1,826.68	5,315.13	387.54	725.10	34,297.24
Burlington.....	Iowa State Savings Bank.....	Wm. Garrett.....	1,180,495.27	4,353.76	76,964.68	.....	62,484.06	1,333,247.76
Marango.....	Iowa Co. Loan and Savings Bank..	Q. P. Reno.....	106,653.90	.....	30,153.09	.....	800.00	137,656.99

Sioux City.....	Iowa Savings Bank.....	F. R. Hutchens.....	640,750.08	28,116.91	8,644.06	822.73	40,988.70	573,765.48
Oreston.....	Iowa State Savings Bank..	F. D. Ball.....	100,500.85	15,027.74	11,107.61	1,767.14	21,250.81	149,763.35
Dubuque.....	Iowa Trust and Savings Bank.....	J. E. Allison.....	615,172.96	53,743.09	87,008.76	316.19	4,316.71	761,157.71
Ruthven..	Iowa Savings Bank.....	F. H. Giddings.....	33,483.12	6,367.73	785.55	.....	7,249.25	47,887.55
Sheldon.....	Iowa Savings Bank.....	T. B. Stringfield...	32,707.07	1,927.48	688.06	2,908.61	4,614.68	42,845.90
Ida Grove.....	Ida County Savings Bank.....	O. J. Seldensticker	111,307.88	4,861.59	20,901.52	7,038.68	25,000.00	169,199.07
Fairfield.	Iowa State Savings Bank	F. A. Howard.....	274,674.51	44,014.62	13,747.52	6,074.53	13,000.00	361,641.18
Cedar Rapids....	Iowa Savings Bank..	J. W. Bowditch	60,100.00	.....	4,462.57	763.51	.....	65,236.08
Iowa City	Johnson County Savings Bank.....	W. A. Fry ...	600,603.98	64,959.77	63,831.50	11,182.24	24,500.00	765,077.49
Jefferson	Jefferson Savings Bank	J. W. Huntington..	17,228.16	4,783.97	10,400.16	.....	1,125.89	33,548.18
Keokuk.....	Keokuk Savings Bank.....	A. J. Mathias.....	417,836.20	84,691.62	100,921.95	420.46	500.00	613,360.23
Keswick.....	Keswick Savings Bank.....	T. E. Johns.....	40,499.68	4,232.28	6,705.06	1,037.26	.....	52,474.28
Kalona.....	Kalona Savings Bank.....	Wm. H. Palmer....	26,641.79	6,026.52	16,253.12	14.99	2,647.11	51,583.53
Ft. Madison.....	Lee County Savings Bank.....	Geo. M. Hanchett..	288,748.45	30,551.26	76,091.03	529.45	10,079.91	406,600.10
Little Sioux.....	Little Sioux Savings Bank.....	P. G. Hicks.....	45,200.34	2,980.06	1,985.35	5,106.96	1,820.00	57,062.71
Columbus Junc..	Louisa County Savings Bank.....	E. R. Lacey.....	76,953.03	.....	8,643.93	.....	.....	85,601.96
Lyons	Lyons Savings Bank.....	J. H. Peters.....	123,134.79	.....	7,344.33	.....	.....	130,479.12
Lone Tree.....	Lone Tree Savings Bank.....	C. A. Fernstrom..	85,174.27	3,273.64	5,458.26	1,981.35	2,641.65	48,529.17
Larrabee.....	Larrabee Savings Bank.....	R. H. Gray... ..	18,413.04	1,409.22	3,490.89	402.05	2,106.75	25,821.95
Lamont	Lamont Savings Bank....	M. F. Le Roy.	6,527.76	1,818.84	3,644.28	1,006.28	2,192.62	15,189.78
Marengo.....	Marengo Savings Bank	A. M. Henderson...	252,883.87	4,039.81	2,135.70	2,858.87	4,837.85	266,756.10
Muscatine.....	Muscatine Savings Bank.....	S. M. Hughes.....	523,829.21	.....	47,828.00	.....	5,792.41	577,456.52
Mitchellville ...	Mitchellville Savings Bank.....	J. K. Moller.....	40,436.16	3,175.72	6,907.38	489.00	14,344.18	65,352.44
Marion.....	Marion Savings Bank....	J. S. Alexander...	150,071.41	.....	7,995.29	.....	.....	158,066.70
Battle Creek.....	Maple Valley Savings Bank...	J. A. Keenan.....	76,088.57	6,028.22	3,170.92	1,671.38	1,100.95	88,080.04

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Over drafts.	Real and personal prop-erty.	
Des Moines.....	Marquardt Savings Bank.....	G. D. Ellyson.....	\$ 181,042.05	\$ 21,531.69	\$ 42,107.30	\$ 837.32	\$ 1,901.75	\$ 246,973.11
Marathon	Marathon Savings Bank	M. E. DeWolf.....	37,081.24	2,372.06	4,248.07	45.78	2,718.41	46,465.56
Mondamin.....	Mondamin Savings Bank	V. S. Miller.....	18,709.37	1,705.91	2,177.54	.....	603.55	23,190.37
Montezuma	Montezuma Savings Bank	A. O. McGill.....	49,881.59	2,711.58	5,080.73	899.61	7,380.54	65,904.05
Mallard.	Mallard Savings Bank.....	A. O. Sands.....	8,801.77	901.28	3,425.06	129.54	1,189.89	14,447.54
North English ..	North English Savings Bank.....	E. D. Baird..	86,687.22	3,559.56	2,740.78	321.76	1,428.74	94,738.06
Newton.....	Newton Savings Bank.....	E. E. Lyday	46,742.00	.....	2,748.27	.....	.....	49,490.27
Ottumwa.....	Ottumwa Savings Bank.....	F. Von. Schrader ..	277,805.67	11,901.51	39,327.64	424.90	4,286.66	333,746.38
Oskaloosa.....	Oskaloosa Savings Bank.....	J. W. Hammond ..	148,325.96	14,916.47	5,538.47	95.10	9,208.78	178,084.78
Ocheydan	Ocheydan Savings Bank..	J. L. McLaury.....	34,854.65	1,918.33	4,327.07	470.83	3,369.93	44,960.61
Des Moines.....	Polk County Savings Bank	A. J. Zwart.	303,853.01	39,649.90	29,546.21	5,349.63	1,336.34	469,735.09
Parnell.....	Parnell Savings Bank.....	F. V. Mullin.....	24,186.50	2,550.88	5,527.60	24.66	3,815.85	36,105.55
Spencer.....	People's Savings Bank.....	C. P. Buckley.....	41,880.34	2,135.52	1,251.99	17.29	796.72	46,081.86
Des Moines.....	People's Savings Bank ...	Chas. H. Martin ...	282,586.09	34,552.49	34,894.91	1,213.29	1,600.00	354,346.78
Plover	Plover Savings Bank.....	W. S. McEwen.....	29,492.63	4,446.94	1,773.58	169.15	433.00	36,315.25
Pocahontas	Pocahontas Savings Bank.....	O. H. Tollefsrud..	17,433.99	7,224.00	5,904.76	.....	1,500.00	32,062.76
Prescott.....	Prescott State Savings Bank	J. A. Lovejoy.....	13,746.13	2,860.34	1,438.77	.....	676.73	18,530.97

Riverside.....	Riverside Savings Bank.....	J. Royd	28,819.06	6,709.09	2,600.42	2,614.44	1,768.70	40,811.81
Ruthven	Ruthven Savings Bank.....	E. P. Barriger.....	18,802.17	3,444.78	1,549.80	18.64	2,081.13	31,301.42
Davenport	Scott County Savings Bank.....	J. H. Haas.....	1,535,208.91	35,837.88	73,823.89	..	3,000.00	1,637,870.13
Sioux City.....	Sioux City Savings Bank.....	E. P. Stone.....	208,876.93	7,908.21	19,802.88	..	2,578.58	238,764.60
Des Moines.....	State Savings Bank.....	E. O. Green.....	636,076.60	47,312.85	62,998.12	6,667.25	1,912.45	656,597.27
Council Bluffs....	State Savings Bank.	John Beunett.....	262,157.59	5,185.81	16,045.50	181.82	1,142.28	284,712.98
Cedar Rapids. . .	Security Savings Bank	E. M. Scott.....	330,063.37	4,606.41	54,606.56	..	11,289.83	400,566.19
Sioux City.....	State Savings Bank.....	D. L. Pratt, Jr.....	80,606.30	8,864.30	5,640.39	163.85	1,625.00	96,990.84
Chariton.....	State Savings Bank.....	John Culbertson...	91,641.03	1,531.30	27,417.63	..	345.35	120,935.33
Logan.....	State Savings Bank.....	W. H. Johnson...	42,784.70	3,463.87	4,877.59	2,936.36	3,061.11	57,123.63
Red Oak.....	State Savings Bank.....	Wm. Planck.....	63,067.28	6,157.10	5,874.53	1,099.65	..	76,198.56
Schaller.....	Schaller Savings Bank.....	H. A. McLaughlin.	28,229.57	2,374.34	5,981.84	561.23	2,530.00	39,676.98
Sigourney	Sigourney Savings Bank.....	G. F. Utterback....	107,971.09	6,354.15	7,626.11	6.15	5,000.00	128,957.50
Klemme.....	Klemme Savings Bank.....	O. W. Knapp	16,463.47	545.24	1,002.74	891.08	1,694.26	20,596.78
Goodell.	State Savings Bank	G. W. Robinson ...	13,318.06	3,145.16	1,119.52	..	2,122.44	19,705.18
Rolfe.....	State Savings Bank.....	C. A. Grant.....	59,563.60	8,800.51	13,285.64	1,036.50	1,500.00	84,166.25
Monroe.	State Savings Bank.. . . .	Josiah Fisher	26,382.59	4,673.49	5,237.87	616.48	1,576.51	38,486.94
Boone.....	Security Savings Bank.....	W. H. Crooks.....	38,138.10	768.01	2,332.74	..	..	41,238.85
Des Moines.....	Savings Bank of Iowa.....	Geo. W. Rhine.....	72,754.15	15,529.97	2,284.86	..	1,536.25	92,105.23
Larchwood.....	Savings Bank of Larchwood.....	Chas. Shade.....	81,040.31	3,083.35	3,790.96	3,162.44	3,559.38	94,636.44
Toledo.....	Toledo Savings Bank.....	H. A. Shanklin.....	155,494.99	10,927.06	4,803.98	8,084.37	6,977.94	186,288.34
Tipton.....	Tipton Savings Bank.. . . .	C. W. Hawley.....	73,817.97	3,746.53	7,225.36	278.42	10,171.74	95,240.01
Thor.....	Thor Savings Bank.....	C. J. Lund.....	24,016.24	1,343.55	4,128.47	3.76	200.00	29,692.02
Davenport.....	Union Savings Bank.. . . .	A. F. Outter.....	276,116.10	3,441.46	27,254.89	2,008.66	1,120.07	309,941.18
Washington.....	Washington Savings Bank.....	A. Anderson.....	133,719.50	29,475.11	15,244.44	816.30	2,694.88	181,950.23

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.						Total assets.
			Bills receivable	Cash and cash items.	Credits subject to sight draft.	Over drafts.	Real and personal prop-erty.		
Williamsburg. . .	Williamsburg Savings Bank.....	G. H. Hughes	\$ 161,430.06	\$ 7,247.82	\$ 17,810.32	\$ 6.93	\$ 5,764.00	\$ 192,250.13	
What Cheer.....	What Cheer Savings Bank.....	Wm. C. Windett....	59,093.33	7,837.38	17,468.20	76.40	9,328.66	93,733.97	
Wellman.	Wellman Savings Bank.....	H. G. Moore.....	51,538.39	6,181.18	16,132.16	440.12	2,200.00	76,491.85	
Woodbine.....	Woodbine Savings Bank.....	Lewis Hass.....	48,529.32	5,280.53	11,380.71	810.10	8,622.69	74,023.35	
Wesley.....	Wesley Savings Bank.....	Stitzel X. Way.....	31,668.61	4,470.97	1,863.10	353.27	1,960.50	40,319.45	
Watkins.....	Watkins Savings Bank.....	J. T. McGuire.. . . .	18,145.65	1,735.29	2,115.78	3,319.34	2,042.51	27,358.55	
Wapello.....	Wapello State Savings Bank.....	Will H. Colton,....	38,096.08	5,273.43	8,934.33	49.20	5,200.00	57,553.04	
Sioux City.....	Woodbury County Savings Bank...	F. B. Gass..	43,477.09	7,240.81	10,302.68	376.27	.....	61,396.85
		Total assets..	\$ 29,869,994.01	\$ 1,622,125.89	\$ 2,675,530.28	\$ 173,675.41	\$ 892,641.90	\$ 34,783,976.49	

STATEMENT No. XLVIII.

Showing the Liabilities of Savings Banks on the 30th day of June, 1893, in tabulated form.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus.	Undivided profits.	
Des Moines.....	American Savings Bank.....	R. L. Chase.....	247,314.38	.....	75,000.00	15,000.00	3,410.00	340,754.38
Ainsworth.. ..	Ainsworth Savings Bank.....	A. E. Spaulding ..	43,804.35	.....	55,000.00	10,000.00	1,895.65	90,700.01
Akron	Akron Savings Bank	H. J. Thode	34,915.55	6,500.00	30,000.00	.....	1,586.78	73,002.33
Aurora	Aurora Savings Bank.....	A. A. McIntosh ..	6,922.35	.....	10,000.00	.....	264.17	17,186.52
Alvord.....	Alvord Savings Bank.....	J. H. Gallagher..	30,695.79	1,500.00	15,000.00	.....	1,711.71	48,907.50
Norway	Benton County Savings Bank	J. H. Plekart. . .	120,664.21	300.00	15,000.00	10,000.00	4,606.59	150,570.80
Van Horne.....	Benton County Savings Bank.....	C. H. Hartung.....	59,640.64	.....	15,000.00	.....	2,120.62	76,761.28
Bayard.....	Bayard Savings Bank.. ..	T. C. Lundy.....	53,036.38	851.97	15,000.00	.....	3,965.86	72,904.21
Battle Creek....	Battle Creek Savings Bank.....	A. Bassett	35,219.53	.....	25,000.00	.....	3,990.53	64,150.06
Batavia	Batavia Savings Bank	C. M. Randall	10,953.86	.....	10,000.00	321.88	.....	21,275.74
Buffalo Center...	Buffalo Center Savings Bank.....	E. E. Secor.....	11,293.19	1,276.32	12,000.00	.....	1,286.61	25,855.12
Council Bluffs...	Council Bluffs Savings Bank.....	Aug. Beresheim....	1,039,196.79	.....	150,000.00	30,000.00	17,011.96	1,256,208.65
Olinton	Olinton Savings Bank.. ..	J. C. Weston.....	508,748.17	.....	50,000.00	.....	6,168.48	564,916.65
Iowa City	Citizens Savings and Trust Co.....	G. W. Koontz	276,730.73	16,705.53	25,000.00	15,000.00	6,300.22	339,736.48
Cedar Rapids...	Cedar Rapids Savings Bank.....	J. M. Dinwiddle ...	557,551.95	15,000.00	75,000.00	25,000.00	18,552.06	691,404.01

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus.	Undivided profits.	
Decorah	Citizens' Savings Bank.....	E. J. Curtin	\$ 105,155.89	\$ 976.00	\$ 17,000.00	.....	\$ 7,320.05	\$ 130,451.74
Ottumwa.....	City Savings Bank.	Carey Inskeep.....	97,565.73	.....	50,000.00	4,019.29	3,146.52	154,731.54
Milford.....	Commercial Savings Bank.....	W. F. Carlton	31,931.88	8,250.00	25,000.00	.....	2,282.28	67,484.26
Oresco.....	Oresco Union Savings Bank.....	Robert Thomson...	282,344.21	.....	100,000.00	10,000.00	14,533.01	406,877.22
Corning.....	Corning State Savings Bank.....	F. L. La Rue	169,654.01	.....	35,000.00	.....	3,167.61	207,821.62
Mason City.....	Commercial Savings Bank	Geo. E. Winter.....	71,829.63	1,065.01	50,000.00	.....	4,175.33	127,069.97
Leeds	Commercial Savings Bank	S. H. Moore.....	15,316.33	8,000.00	25,000.00	.....	2,333.58	50,649.91
Keokuk.....	Central Savings Bank.....	J. C. Weaver.....	223,407.66	.....	50,000.00	5,000.00	2,453.08	280,860.74
Oushing	Oushing Savings Bank	C. D. Sanborn.....	8,204.04	1,500.00	25,000.00	.....	2,071.85	36,775.89
Castana	Castana Savings Bank.....	W. T. Day	31,172.44	5,000.00	25,000.00	500.00	1,152.03	62,824.47
Ireton.....	Citizens' Savings Bank.....	Lewis E. Day.....	34,892.95	500.00	10,000.00	.....	117.00	45,509.95
Coggon....	Coggon Savings Bank.....	J. W. Funk.....	35,120.97	.....	13,000.00	.....	.....	48,120.97
Riverside....	Citizens' Savings Bank.....	S. F. Ortiz	35,601.44	.....	15,000.00	2,300.00	562.38	53,463.82
Washington.....	Citizens Savings Bank.....	Chas. H. Keck.....	96,135.96	549.85	25,000.00	.....	.....	121,685.81
Corwith.....	Corwith Savings Bank... ..	T. A. Potter	2,067.00	.....	15,000.00	.....	.....	17,967.00
North English...	Citizens' Savings Bank	Geo. E. Swain.....	9,368.34	.....	25,000.00	.....	74.18	34,442.47
Davenport	Davenport Savings Bank.....	H. O. Struck, Jr....	1,934,016.70	80,320.00	250,000.00	.....	65,662.79	2,329,000.49

Des Moines.....	Des Moines Savings Bank.....	Simon Oready.. ...	671,994.39	20,000.00	200,000.00	.....	30,080.03	1,022,074.34
Durant.. ...	Durant Savings Bank.....	D. H. Snook.....	264,324.06	26.00	20,000.00	2,500.00	5,415.13	303,275.19
Doon.....	Doon Savings Bank.....	Charles Oreglon...	30,048.72	...	10,000.00	9,000.00	1,182.43	50,231.15
Adel	Dallas County Savings Bank.....	William Roberts..	27,988.52	...	25,000.00	.....	471.50	53,460.03
West Union. .	Fayette County Savings Bank.....	E. B. Shaw.....	156,984.93	...	18,500.00	.....	6,424.32	181,909.25
Clinton.....	Farmers & Citizens' Savings Bank	R. C. Van Kuren..	62,572.39	...	15,000.00	.....	1,522.42	79,094.81
Iowa City	Farmers' Loan & Trust Company..	Lovell Swisher....	421,979.90	2,500.00	50,000.00	.....	6,621.40	481,101.20
George.	Farmers' Savings Bank	O. O. Callman.....	41,905.01	...	15,000.00	3,000.00	452.66	60,357.69
Britt.....	Farmers' Savings Bank.....	E. P. Healy.....	45,502.48	...	10,000.00	4,500.00	1,959.20	61,961.68
Williamsburg....	Farmers' Savings Bank	D. Evans	61,641.98	2,000.00	25,000.00	500.00	1,445.36	90,587.29
Ft. Madison.....	Ft. Madison Savings Bank.....	J. A. S. Pollard.....	156,646.64	.....	80,000.00	.....	1,229.08	187,875.72
Victor	Farmers Savings Bank.....	H. L. Musetter.....	97,030.78	.....	25,000.00	.....	2,030.65	124,061.46
Garner.....	Farmers Savings Bank	E. O. Abbey.....	45,402.77	...	16,000.00	2,000.00	1,480.62	64,883.39
Sioux Center.....	Farmers Savings Bank.....	T. Prius.	36,708.36	.....	20,000.00	.....	922.00	57,630.35
Barnes City.....	Farmers Savings Bank.....	Willard Carver....	14,489.29	1,000.00	10,000.00	.....	151.32	25,640.61
Marengo	Farmers Savings Bank.....	A. B. Eshleman ...	29,647.92	10,400.00	25,000.00	.....	3,030.30	68,078.22
Marshalltown....	Fidelity Savings Bank.....	H. J. Howe.....	56,744.53	.....	30,000.00	.....	2,066.91	88,811.44
Bancroft.....	Farmers and Traders Savings Bank	A. B. Richmond....	16,830.57	1,500.00	15,000.00	1,500.00	1,681.71	36,512.28
Davenport.....	Farmers and Mch's Savings Bank..	Jno. B. Myers.....	208,553.86	20,000.00	100,000.00	.....	4,852.37	383,406.22
Thompson... ..	Farmers Savings Bank.....	H. G. Beadle.....	4,044.14	.....	10,000.00	.....	247.65	14,291.79
Burlington	German American Savings Bank...	Wm. A. Torrey.....	1,058,797.92	.....	100,000.00	10,000.00	33,228.32	1,202,026.24
Davenport.....	German Savings Bank.	Chas. N. Voss.....	4,314,860.52	100,000.00	500,000.00	100,000.00	86,242.59	5,101,103.11
Grinnell... ..	Grinnell Savings Bank ...	Henry Lawrence..	95,027.09	.....	50,000.00	.....	2,666.85	147,693.94
Dubuque	German Trust and Savings Bank..	J. M. Werner.....	329,672.15	20,000.00	100,000.00	15,000.00	6,225.78	470,897.93
Le Mars	German American Savings Bank...	M. H. Finney.....	153,761.90	10,040.00	50,000.00	.....	5,525.99	219,327.89

STATEMENT—CONTINUED

LOCATION.	NAME.	CASHIER.	LIAB.		Due depositors.	Due banks and others.	50,000.00 \$	6,000.00 \$	281.18 \$	144,487.83
Des Moines.....	Grand Avenue Savings Bank.....	Geo. W. Shope.....	58,502.52 \$	4,964.18 \$			50,000.00	6,000.00	281.18	144,487.83
Grattinger.....	Grattinger Savings Bank.....	O. W. Hodgkinson..	1,943.14	600.00			10,000.00		93.45	12,541.19
George.....	George Savings Bank.....	O. F. Topper.....	11,748.80	2,500.00			12,500.00		904.98	28,753.78
Preston.....	German Savings Bank.....	A. L. Bartholomew	12,832.56				10,000.00		450.45	23,303.01
Earling.....	German Savings Bank.....	P. J. Korth.....	27,400.71	484.80			20,000.00		1,830.20	60,233.97
Des Moines.....	German Savings Bank.....	J. W. Geneser.....	251,748.95				50,000.00		5,398.65	307,133.60
Alton.....	German Savings Bank.....	M. A. Sulzer.....	2,517.52	262.51			16,000.00			19,770.02
Walnut.....	German Savings Bank.....	J. F. Bonna.....					10,000.00			10,000.00
Hudson.....	Hudson Savings Bank.....	L. R. Paifer.....	26,200.97				15,000.00		96.42	61,307.40
Holstein.....	Holstein Savings Bank.....	O. J. Wohlberg.....	112,828.56	6,000.00			30,000.00	20,000.00	2,428.88	173,257.44
Sioux City.....	Home Savings Bank.....	H. S. Hubbard.....	49,742.51	4,733.34			50,000.00		2,300.23	106,842.86
Mt. Pleasant.....	Henry County Savings Bank.....	O. V. Arnold.....	250,682.69				24,000.00		1,100.03	255,782.71
Des Moines.....	Home Savings Bank.....	A. O. Miller.....	161,935.44				60,000.00	7,500.00	1,746.45	161,181.89
Iowa Falls.....	Home Savings Bank.....	F. E. Foster.....	9,283.77				25,000.00		3.47	34,307.24
Burlington.....	Iowa State Savings Bank.....	Wm. Garrett.....	1,317,761.81	75.00			100,000.00	100,000.00	15,418.95	1,332,247.76
Marengo.....	Iowa Co. Loan and Savings Bank..	Q. P. Reno.....	112,701.79				14,000.00	98.59	578.51	127,586.00
Sioux City.....	Iowa Savings Bank.....	F. B. Hutchens.....	194,304.61	44,000.00			250,000.00	50,000.00	30,308.97	573,953.49

Oreston.....	Iowa State Savings Bank.	F. D. Ball.	96,818.69	.....	60,000.00	1,500.00	1,444.66	149,763.85
Dubuque.....	Iowa Trust and Savings Bank.....	J. E. Allison	530,182.28	.....	300,000.00	2,300.00	29,476.48	701,157.71
Ruthven	Iowa Savings Bank.....	F. H. Gliddings.....	18,649.98	3,000.00	25,000.00	.....	1,287.02	47,887.55
Sheldon.....	Iowa Savings Bank.....	T. B. Stringfield...	22,376.65	.....	10,000.00	.....	469.25	42,845.90
Ida Grove.....	Ida County Savings Bank.....	O. J. Seldenstroker.	98,171.93	.....	75,000.00	.....	1,027.74	169,199.67
Fairfield.....	Iowa State Savings Bank..	E. A. Howard	279,707.10	.....	60,000.00	4,000.00	7,834.08	261,541.18
Oedar Rapids....	Iowa Savings Bank.....	J. W. Bowdish	15,323.08	.....	50,000.00	.....	.....	65,323.08
Iowa City.....	Johnson County Savings Bank.....	W. A. Fry	630,807.22	6,400.00	125,000.00	2,303.76	476.52	765,077.49
Jefferson	Jefferson Savings Bank.	J. W. Huntington..	8,117.10	.....	25,000.00	.....	431.08	33,548.18
Keokuk	Keokuk Savings Bank.....	A. J. Mathias	458,266.93	.....	100,000.00	48,000.00	7,093.30	613,360.23
Keswick.....	Keswick Savings Bank.	T. E. Johns.....	34,955.81	.....	15,000.00	.....	518.47	52,474.28
Kalona.....	Kalona Savings Bank.....	Wm. H. Palmer....	41,182.13	.....	10,000.00	.....	401.40	51,583.53
St. Madison	Lee County Savings Bank.....	Geo. M. Hanchett..	354,237.41	.....	40,000.00	5,000.00	6,762.69	406,000.10
Little Sioux.....	Little Sioux Savings Bank.....	P. G. Hicks.....	31,903.47	706.20	20,000.00	2,500.00	1,983.01	57,092.71
Columbus June..	Louisa County Savings Bank.....	E. R. Lacy.....	71,850.47	.....	10,000.00	3,000.00	751.19	85,601.96
Lyons.	Lyons Savings Bank.....	J. H. Peters.....	107,584.64	.....	20,000.00	.....	2,894.48	130,479.12
Lone Tree.....	Lone Tree Savings Bank... ..	O. A. Fenstrom.....	37,285.68	35.00	10,000.00	.....	1,208.49	48,529.17
Larrabee.....	Larrabee Savings Bank.	R. H. Gray	15,507.93	.....	10,000.00	.....	314.02	25,821.95
Lamont	Lamont Savings Bank.....	M. F. Le Roy.....	5,182.78	.....	10,000.00	.....	7.00	15,189.78
Marengo	Marengo Savings Bank.....	A. M. Henderson...	182,828.94	12,662.72	50,000.00	17,000.00	4,264.54	236,756.10
Muscatine.....	Muscatine Savings Bank	S. M. Hughes.....	511,607.30	.....	60,000.00	.....	5,843.22	577,450.52
Mitchellville ...	Mitchellville Savings Bank.....	J. K. Moller.....	40,051.72	.....	15,000.00	8,500.00	1,800.72	65,352.44
Marion.....	Marion Savings Bank....	J. S. Alexander.....	123,056.56	.....	30,000.00	.....	5,010.14	158,066.70
Battle Creek....	Maple Valley Savings Bank	J. A. Keenan.....	53,024.72	1,385.59	25,000.00	5,000.00	3,649.73	58,060.04
Des Moines.....	Marquardt Savings Bank	G. D. Ellyson	191,784.18	4,575.65	50,000.00	.....	613.28	246,973.11

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.				Total liabilities.
			Cashier.	Capital.	Surplus.	Undivided profits.	
Marathon	Marathon Savings Bank	M. E. De Wolf	15,681.81	2,000.00	25,000.00	1,263.75	46,465.56
Mondamin	Mondamin Savings Bank	V. S. Miller	10,230.82	24.40	12,000.00	361.15	22,106.37
Montezuma	Montezuma Savings Bank	A. C. McGill	45,988.22	4,120.00	15,000.00	236.32	65,904.06
Mallard	Mallard Savings Bank	A. E. Sands	8,947.54	600.00	10,000.00	.....	19,447.54
North English	North English Savings Bank	E. D. Baird	55,069.90	15,000.00	15,000.00	6,668.16	94,738.06
Newton	Newton Savings Bank	E. E. Lyday	23,208.47	.....	15,000.00	1,231.90	49,490.27
Ottumwa	Ottumwa Savings Bank	F. Von Schrader	262,838.20	10,000.00	50,000.00	10,872.99	333,743.38
Oskaloosa	Oskaloosa Savings Bank	J. W. Hammond	146,154.52	5,000.00	25,000.00	1,928.26	178,084.78
Osbeydan	Osbeydan Savings Bank	J. L. McLaury	18,933.89	10,235.68	15,000.00	321.74	44,090.41
Des Moines.	Polk County Savings Bank	A. J. Zwart	262,451.76	1,120.00	100,000.00	6,153.34	469,735.09
Parnell	Parnell Savings Bank	F. V. Mullin	22,862.56	.....	12,000.00	1,252.99	36,105.55
Spencer	Peoples' Savings Bank	O. P. Buckley	19,138.96	.....	25,000.00	692.90	46,081.96
Des Moines.	Peoples' Savings Bank	Charles H. Martin	263,826.41	.....	50,000.00	4,610.37	364,346.78
Plover	Plover Savings Bank	W. S. McEwen	24,209.45	.....	10,000.00	2,015.90	36,315.35
Pocahontas	Pocahontas Savings Bank	O. H. Tollefsrud	21,501.01	.....	10,000.00	561.74	32,063.75
Prescott	Prescott State Savings Bank	J. A. Lovejoy	8,000.82	.....	10,000.00	179.16	18,989.97
Riverside	Riverside Savings Bank	J. Boyd	27,302.16	66.49	10,000.00	946.20	49,311.31

City.	Bank.	Capital.	Surplus.	Assets.	Liabilities.	Total.
Bathven.	Ruthven Savings Bank.	10,500.00	.....	.....	.....	785.15
Davenport	Scott County Savings Bank.	1,400,633.42	180.00	.....	.....	21,391.42
Sioux City.	Sioux City Savings Bank.	170,715.00	.....	.....	.....	1,637,870.13
Des Moines.	State Savings Bank.	528,677.93	.....	.....	.....	238,736.60
Council Bluffs.	State Savings Bank.	307,941.25	.....	.....	.....	655,507.27
Cedar Rapids.	Security Savings Bank.	338,169.19	1,500.00	.....	.....	284,712.98
Sioux City.	State Savings Bank.	42,376.19	.....	.....	.....	400,396.19
Chariton.	State Savings Bank.	103,200.76	.....	.....	.....	96,890.84
Logan.	State Savings Bank.	32,623.35	4,223.01	.....	.....	120,935.33
Red Oak.	State Savings Bank.	25,285.22	.....	.....	.....	57,123.63
Schaller.	Schaller Savings Bank.	14,338.05	9,500.00	.....	.....	76,198.56
Sigourney.	Sigourney Savings Bank.	72,853.90	.....	.....	.....	39,676.98
Klemme.	Klemme Savings Bank.	9,336.91	242.18	.....	.....	126,957.50
Goodell.	Goodell Savings Bank.	9,158.27	.40	.....	.....	20,596.78
Bolfe.	Rolfe Savings Bank.	50,487.46	.....	.....	.....	19,703.18
Monroe.	State Savings Bank.	21,118.14	.....	.....	.....	84,166.25
Boone.	Security Savings Bank.	16,027.14	.....	.....	.....	38,486.94
Des Moines.	Savings Bank of Iowa.	42,000.23	.....	.....	.....	41,238.85
Larchwood.	Savings Bank of Larchwood.	34,413.47	15,000.00	.....	.....	92,105.23
Toledo.	Toledo Savings Bank.	112,952.77	.....	.....	.....	94,636.44
Tipton.	Tipton Savings Bank.	60,155.27	8,000.00	.....	.....	186,283.34
Thor.	Thor Savings Bank.	10,665.49	1,000.00	.....	.....	95,240.01
Davenport.	Union Savings Bank.	243,452.18	.....	.....	.....	29,692.02
Washington.	Washington County Savings Bank.	115,058.06	12,256.00	.....	.....	309,941.18
Williamsburg.	Williamsburg Savings Bank.	128,109.71	5,500.00	.....	.....	181,950.23
				5,500.00		192,259.13

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus.	Undivided profits.	
What Cheer.....	What Cheer Savings Bank.....	Wm. O. Windett....	\$ 63,393.62	\$	\$ 30,000.00	\$ 117.50	\$ 277.85	\$ 93,793.97
Wellman.....	Wellman Savings Bank	H. J. Moore.....	59,097.98	.....	10,000.00	3,000.00	4,393.89	76,491.85
Woodbine ..	Woodbine Savings Bank	Lewis Haas.....	42,363.33	.....	30,000.00	1,464.01	796.01	74,623.35
Wesley..	Wesley Savings Bank	Stitzel X. Way.....	19,749.34	.....	16,000.00	4,570.11	.....	40,319.45
Watkins.....	Watkins Savings Bank.....	J. T. McGuire.....	16,401.60	.....	10,000.00	.....	954.95	27,358.55
Wapello	Wapello Savings Bank	Will H. Colton.....	27,301.08	215.39	30,000.00	.....	38.57	57,553.04
Sioux City	Woodbury County Savings Bank .	F. B. Goss	11,396.35	.....	50,000.00	.....	.....	61,396.35
	Total liabilities.....	.....	\$ 26,426,031.70	\$ 537,852.26	\$ 4,409,700.00	\$ 677,709.56	\$ 682,682.47	\$ 34,733,976.49

STATE BANKS.

STATEMENT No. XLIX.

Showing the condition of State Banks (so-called) for the quarter ending June 30, A. D. 1893, in itemized form.

ADEL BANK—ADEL.

T. J. CALDWELL, President.

S. M. LEACH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 108,921.34	Capital stock	\$ 50,000.00
Cash and cash items	12,160.28	Due depositors.. . . .	83,409.83
Credit subject to sight draft....	10,826.40	Due Banks and others.....	.....
Over drafts.....	1,083.58	Surplus and other profits.. . . .	5,531.77
Real and personal property.....	6,000.00		
Total.....	\$ 138,941.60	Total.....	\$ 138,941.60

AVOCA BANK—AVOCA.

J. H. JENKS, Vice-President.

JOHN J. SPINDLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 222,716.00	Capital stock	\$ 50,000.00
Cash and cash items	19,333.55	Due depositors.....	218,626.77
Credit subject to sight draft...	25,516.08	Due banks and others.....	25,000.00
Over drafts.....	7,431.43	Surplus and other profits.....	2,024.45
Real and personal property.....	10,653.56		
Total.....	\$ 295,651.22	Total.....	\$ 295,651.22

ANTHON STATE BANK—ANTHON.

R. C. A. FLOURNOY, *President.*JNO. B. WELCH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 63,827.03	Capital stock.. ..	\$ 25,000.00
Cash and cash items.....	3,190.67	Due depositors.. .	32,077.71
Credit subject to sight draft....	4,315.68	Due banks and others.....	10,000.00
Over drafts. . . . .	.....	Surplus and other profits	6,561.27
Real and personal property.....	2,305.60		
Total	\$ 73,638.98	Total	\$ 73,638.98

ALBIA STATE BANK—ALBIA.

H. H. TRIMBLE, *President.*S. W. PENNINGTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 38,539.42	Capital stock.. ..	\$ 25,000.00
Cash and cash items	8,360.17	Due depositors	23,188.40
Credit subject to sight draft....	1,794.60	Due banks and others ...	.....
Over drafts.....	10.00	Surplus and other profits.....	2 352.17
Real and personal property.....	1,834.38		
Total	\$ 50,538.57	Total	\$ 50,538.57

ALGONA STATE BANK—ALGONA.

A. D. CLARKE, *President.*CHAS. C. ST. CLAIR, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 54,484.01	Capital stock.....	\$ 50,000.00
Cash and cash items.....	5,727.16	Due depositors.....	31,945.28
Credit subject to sight draft....	6,977.78	Due banks and others .....	.....
Over drafts.....	752.58	Surplus and other profits.. ..	3,754.25
Real and personal property.....	17,758.00		
Total.....	\$ 85,699.53	Total.....	\$ 85,699.53

BEAVER VALLEY STATE BANK--PARKERSBURG.

B. B. RICHARDS, *President.*

S. S. STRIKER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 101,409.80	Capital stock.....	\$ 50,000.00
Cash and cash items	8,797.63	Due depositors.....	54,236.88
Credit subject to sight draft....	9,649.73	Due banks and others.....	.....
Over drafts.....	1,684.78	Surplus and other profits	19,365.05
Real and personal property....	2,000.00		
Total.....	\$ 123,601.93	Total.....	\$ 123,601.93

BENTON COUNTY BANK—BLAIRSTOWN.

A. F. ALLEN, *President.*

JOHN LORENZ, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 78,090.90	Capital stock	\$ 25,000.00
Cash and cash items.....	12,794.89	Due depositors.....	82,564.10
Credit subject to sight draft....	12,809.61	Due banks and others.....	.....
Over drafts	301.93	Surplus and other profits	5,283.87
Real and personal property.....	7,850.14		
Total ..	\$ 112,847.47	Total.....	\$ 112,847.47

BOTNA VALLEY STATE BANK—HASTINGS.

H. S. ROSSINS, *Vice-President.*

R. S. McDONOUGH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 57,809.92	Capital stock	\$ 25,000.00
Cash and cash items	3,607.29	Due depositors.. ..	41,248.79
Credit subject to sight draft....	7,411.05	Due banks and others.....	.....
Over drafts	1,185.25	Surplus and other profits.....	17,437.49
Real and personal property.....	13,672.77		
Total.....	\$ 83,686.28	Total.....	\$ 83,686.28

BENNETT STATE BANK--BENNETT.

F. D. WINGERT, *President.*M. G. BLACKMAN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 65,656.08	Capital stock.....	\$ 25,000.00
Cash and cash items	2,132.30	Due depositors.....	37,861.29
Credit subject to sight draft....	4,625.63	Due banks and others ..	11,505.05
Over drafts.....	4,001.75	Surplus and other profits.....	3,228.55
Real and personal property....	1,180.04		
Total.....	\$ 77,604.80	Total.....	\$ 77,604.80

BANK OF IOWA FALLS.

J. T. BUTTOLPH, *President.*H. C. MILLER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 124,628.35	Capital stock.....	\$ 50,000.00
Cash and cash items.....	10,569.09	Due depositors.....	83,401.70
Credit subject to sight draft....	8,472.88	Due banks and others.....	10,000.00
Over drafts.	4,060.64	Surplus and other profits.....	11,142.09
Real and personal property..	6,739.85		
Total.....	\$ 154,549.79	Total....	\$ 154,549.79

BANK OF KEOTA.

C. F. SINGMASTER, *President.*E. G. WILSON, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 108,792.71	Capital stock.....	\$ 25,000.00
Cash and cash items	17,783.93	Due depositors.....	95,682.48
Credit subject to sight draft....	29,488.63	Due banks and others . .	11,265.08
Over drafts	1,587.40	Surplus and other profits.....	24,703.21
Real and personal property.....	9,000.00		
Total	\$ 166,652.67	Total	\$ 166,652.67

BANK OF LINEVILLE.

J. W. WASSON, *President.*

A. L. ROCKHOLD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 125,614.65	Capital stock.....	\$ 25,200.00
Cash and cash items....	8,854.84	Due depositors.....	83,122.29
Credit subject to sight draft ...	1,981.07	Due banks and others..	16,000.00
Over drafts.....	1,918.03	Surplus and other profits..	28,714.85
Real and personal property.....	14,658.55		
Total.....	\$ 153,037.14	Total.....	\$ 153,037.14

BANK OF WEST UNION.

JOHN JAMISON, *President.*

F. Y. WHITMORE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 176,722.36	Capital stock.....	\$ 91,000.00
Cash and cash items.....	16,656.03	Due depositors	98,467.72
Credit subject to sight draft..	1,279.90	Due banks and others	6,094.50
Over drafts.....	826.88	Surplus and other profits	8,458.63
Real and personal property.....	8,535.68		
Total.....	\$ 204,020.85	Total.....	\$ 204,020.85

BANK OF LANSING.

H. NIELANDER, *Vice-President.*

S. H. HAZLETON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 178,798.32	Capital stock.....	\$ 33,000.00
Cash and cash items	18,218.64	Due depositors.....	184,885.07
Credit subject to sight draft....	19,195.89	Due banks and others.....	.....
Over drafts.....	2,700.99	Surplus and other profits..	5,228.87
Real and personal property.....	4,200.00		
Total	\$ 223,114.04	Total.....	\$ 223,114.04

BANK OF LIVERMORE.

S. T. MESERVEY, *President.*O. KORSLUND, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 75,321.64	Capital stock	\$ 50,000.00
Cash and cash items.....	4,752.34	Due depositors.....	36,407.94.
Credit subject to sight draft....	13,707.55	Due banks and others.....	3,000.00
Over drafts	466.93	Surplus and other profits.....	6,353.00
Real and personal property.....	1,515.17		
Total.....	\$ 95,763.63	Total	\$ 95,763.63

BOHEMIAN AMERICAN BANK—CEDAR RAPIDS.

W. F. SEVERA, *President.*J. W. BOWDISH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 75,615.35	Capital stock	\$ 60,000.00
Cash and cash items	17,461.02	Due depositors.....	54,908.40
Credit subject to sight draft....	25,918.47	Due banks and others.....	6,348.83
Over drafts	303.90	Surplus and other profits.....	794.22
Real and personal property.....	2,722.80		
Total.....	\$ 122,111.54	Total.....	\$ 122,111.54

BUENA VISTA STATE BANK—STORM LAKE.

JOHN R. LEMON, *President.*J. K. LEMON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 64,220.63	Capital stock.....	\$ 50,000.00
Cash and cash items. ...	2,704.59	Due depositors.....	44,230.75
Credit subject to sight draft. .	2,439.03	Due banks and others	
Over drafts..	1,687.83	Surplus and other profits	1,812.33
Real and personal property. ...	25,000.00		
Total.....	\$ 96,052.10	Total.....	\$ 96,052.10

CITIZENS' BANK OF HAMPTON.

GEO. BEED, *President.*

G. G. OLEMMER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 397,923.90	Capital stock.....	\$ 75,000.00
Cash and cash items	12,778.66	Due depositors	283,063.87
Credit subject to sight draft ...	23,040.03	Due banks and others .....	.....
Over drafts.....	7,878.13	Surplus and other profits....	100,038.86
Real and personal property....	13,501.51		
Total....	\$ 458,122.23	Total..	\$ 458,122.23

CAPITAL CITY STATE BANK—DES MOINES.

A. HOLLAND, *President.*

J. A. MCKINNEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 286,228.46	Capital stock.....	\$ 100,000.00
Cash and cash items	32,723.49	Due depositors.....	322,396.57
Credit subject to sight draft....	65,672.36	Due banks and others.....	.....
Over drafts.....	1,504.35	Surplus and other profits.....	18,233.09
Real and personal property....	55,500.00		
Total....	\$ 440,628.66	Total.....	\$ 440,628.66

CEDAR COUNTY BANK—TIPTON.

WM. DEAN, *President.*

S. G. FRINK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 137,762.98	Capital stock	\$ 50,000.00
Cash and cash items.....	13,134.91	Due depositors.....	97,421.95
Credit subject to sight draft....	22,683.41	Due banks and others.....	2,566.00
Over drafts.....	1,868.30	Surplus and other profits	33,651.65
Real and personal property....	8,160.00		
Total ..	\$ 183,629.60	Total.....	\$ 183,629.60

CITIZENS' STATE BANK—COUNCIL BLUFFS

J. D. EDMUNDSON, *President.*CHAS. R. HANNAN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 713,112.34	Capital stock	\$ 150,000.00
Cash and cash items	82,472.00	Due depositors.. . . .	759,211.44
Credit subject to sight draft....	195,927.90	Due banks and others.....	200.00
Over drafts	6,892.97	Surplus and other profits.....	96,576.35
Real and personal property.....	7,582.40		
Total.....	\$1,005,987.79	Total.....	\$1,005,987.79

CLARKE COUNTY BANK—OSCEOLA.

B. F. GARRETSON, *President.*S. S. WICK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 56,793.18	Capital stock.....	\$ 50,000.00
Cash and cash items	6,089.41	Due depositors.....	25,120.52
Credit subject to sight draft....	2,310.64	Due banks and others	
Over drafts.....	202.06	Surplus and other profits.....	1,689.37
Real and personal property....	11,414.60		
Total.....	\$ 76,809.89	Total.....	\$ 76,809.89

CRAWFORD COUNTY STATE BANK—DENISON.

J. P. MILLER, *President.*M. E. JONES, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 218,560.90	Capital stock.....	\$ 50,000.00
Cash and cash items.....	20,838.17	Due depositors.....	221,494.60
Credit subject to sight draft....	27,157.41	Due banks and others.....	
Over drafts.	16,785.97	Surplus and other profits.....	35,048.05
Real and personal property.....	23,200.00		
Total.....	\$ 306,542.45	Total....	\$ 306,542.45

CHEROKEE COUNTY STATE BANK—CHEROKEE.

J. P. DICKEY, *President.*

E. D. HUXFORD, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 181,464.52	Capital stock.....	\$ 75,000.00
Cash and cash items	27,029.16	Due depositors.....	151,326.78
Credit subject to sight draft....	13,872.94	Due banks and others . . . . .	.....
Over drafts	1,102.73	Surplus and other profits.....	9,566.85
Real and personal property.. ..	12,793.08		
Total	\$ 236,893.63	Total	\$ 236,893.63

CHEROKEE COUNTY STATE BANK—MERIDEN.

G. W. PRESCOTT, *President.*

A. A. SMITH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 49,880.03	Capital stock	\$ 30,000.00
Cash and cash items	3,809.49	Due depositors.....	20,918.18
Credit subject to sight draft...	1,998.13	Due banks and others.....	7,050.00
Over drafts.....	56.75	Surplus and other profits.....	1,474.62
Real and personal property.....	3,698.40		
Total.....	\$ 59,442.80	Total.....	\$ 59,442.80

CASCADE BANK—CASCADE.

B. B. RICHARDS, *President.*

H. L. DEHNER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 283,648.47	Capital stock.....	\$ 25,000.00
Cash and cash items	7,233.63	Due depositors.....	262,725.26
Credit subject to sight draft....	4,644.08	Due banks and others.....	.....
Over drafts..	2,278.11	Surplus and other profits.....	14,579.03
Real and personal property.....	3,500.00		
Total	\$ 302,304.29	Total ...	\$ 302,304.29

COMMERCIAL STATE BANK—INDEPENDENCE.

O. M. GILLET, *President.*C. M. SHILLINGLAW, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 238,175.14	Capital stock.....	\$ 100,000.00
Cash and cash items.....	23,508.11	Due depositors.....	184,405.98
Credit subject to sight draft...	26,210.46	Due banks and others.....	.....
Over drafts.....	390.18	Surplus and other profits.....	12,846.40
Real and personal property.....	9,028.49		
Total	\$ 297,312.33	Total.....	\$ 297,312.33

CITIZENS' STATE BANK—EAGLE GROVE.

H. A. MILLER, *President.*A. W. ODENHEIMER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 150,769.94	Capital stock	\$ 100,000.00
Cash and cash items.....	16,343.80	Due depositors	70,835.67
Credit subject to sight draft....	14,751.33	Due banks and others.....	.....
Over drafts.....	506.96	Surplus and other profits.....	18,036.36
Real and personal property.....	6,500.00		
Total	\$ 188,872.03	Total	\$ 188,872.03

COMMERCIAL STATE BANK--MARSHALLTOWN.

S. LACEY, *President.*J. M. WOODWORTH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 176,704.02	Capital stock	\$ 50,000.00
Cash and cash items.....	20,087.81	Due depositors.....	179,028.80
Credit subject to sight draft....	15,277.12	Due banks and others.....	.....
Over drafts	2,229.60	Surplus and other profits.....	5,788.78
Real and personal property.....	20,519.10		
Total.....	\$ 234,817.65	Total	\$ 234,817.65

CITIZENS' STATE BANK—DUBUQUE.

P. J. LEE, *President.*

H. P. WILLGING, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 353,361.98	Capital stock	\$ 100,000.00
Cash and cash items	31,443.13	Due depositors.....	255,008.31
Credit subject to sight draft....	8,948.75	Due banks and others.....	30,150.00
Over drafts	388.37	Surplus and other profits.....	13,283.90
Real and personal property.....	4,300.00		
Total.....	\$ 398,442.23	Total.....	\$ 398,442.23

CITY STATE BANK—ELDORA.

J. H. BALES, *President.*

C. E. WELCH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 114,610.90	Capital stock.....	\$ 50,000.00
Cash and cash items.	14,584.18	Due depositors.....	83,024.84
Credit subject to sight draft. .	12,303.77	Due banks and others	12,500.00
Over drafts.. ..	251.83	Surplus and other profits	6,070.61
Real and personal property. ...	9,842.77		
Total.	\$ 151,593.45	Total.....	\$ 151,593.45

CITIZENS' STATE BANK—POSTVILLE.

R. N. DOUGLAS, *President.*

JAS. MCEWIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 80,731.77	Capital stock.....	\$ 25,000.00
Cash and cash items.....	3,307.76	Due depositors.....	68,743.69
Credit subject to sight draft ...	3,406.95	Due banks and others.. ..	
Over drafts.....	509.42	Surplus and other profits.. ..	6,373.18
Real and personal property.....	3,160.92		
Total.	\$ 100,116.82	Total	\$ 100,116.82

CITIZENS' STATE BANK—CORYDON.

A. EVANS, *President.*C. HOLLIDAY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 45,354.38	Capital stock.....	\$ 20,000.00
Cash and cash items.....	1,308.81	Due depositors	17,507.07
Credit subject to sight draft..	1,414.32	Due banks and others .....	.....
Over drafts.....	917.97	Surplus and other profits	4,622.68
Real and personal property.....	3,404.27		
Total.....	\$ 52,399.75	Total.....	\$ 52,399.75

CITIZENS' STATE BANK—MADRID.

J. L. CAREY, *President.*W. D. MOORE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 51,214.24	Capital stock.....	\$ 25,000.00
Cash and cash items	3,625.11	Due depositors.....	36,558.15
Credit subject to sight draft. ..	8,821.94	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits.. ..	4,378.14
Real and personal property.....	2,275.00		
Total	\$ 65,936.29	Total.	\$ 65,936.29

CITIZENS' STATE BANK—OAKLAND.

W. H. FREEMAN, *President.*L. F. POTTER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 110,105.42	Capital stock	\$ 50,000.00
Cash and cash items	11,055.15	Due depositors.. ..	71,408.21
Credit subject to sight draft....	17,147.16	Due banks and others.....	10,000.00
Over drafts	81.05	Surplus and other profits.....	14,331.81
Real and personal property.....	7,430.24		
Total.....	\$ 145,828.02	Total.....	\$ 145,828.02

CERRO GORDO STATE BANK—CLEAR LAKE.

D. W. HURN, *President*,

H. E. PALMETER, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 64,526.84	Capital stock.....	\$ 25,000.00
Cash and cash items.....	7,523.81	Due depositors.....	61,822.28
Credit subject to sight draft....	10,722.56	Due banks and others.....	700.00
Over drafts.....	1,752.68	Surplus and other profits.....	2,402.61
Real and personal property.....	5,400.00		
Total.	\$ 89,924.89	Total.....	\$ 89,924.89

CITIZENS' STATE BANK—GLIDDON.

J. H. DICKEY, *President*.

E. L. WELCH, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 60,131.44	Capital stock.....	\$ 25,000.00
Cash and cash items.....	4,712.95	Due depositors.....	37,624.11
Credit subject to sight draft....	4,109.68	Due banks and others.....	8,000.00
Over drafts.	748.25	Surplus and other profits.....	2,145.21
Real and personal property.. .	3,067.00		
Total.....	\$ 72,769.32	Total....	\$ 72,769.32

CITIZENS' STATE BANK—WAUKON.

A. DUNMORE, *President*.

W. E. BEDDOW, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 82,498.32	Capital stock.....	\$ 25,000.00
Cash and cash items.....	14,293.92	Due depositors.....	78,770.27
Credit subject to sight draft ...	5,550.77	Due banks and others.....	
Over drafts.....		Surplus and other profits....	1,418.08
Real and personal property....	2,845.20		
Total.....	\$ 105,188.20	Total.....	\$ 105,188.20

CITIZENS' STATE BANK—ELGIN.

L. B. MATTOON, *President.*

C. F. BECKER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 44,731.83	Capital stock.....	\$ 25,000.00
Cash and cash items.....	5,404.42	Due depositors.....	31,221.61
Credit subject to sight draft....	951.54	Due banks and others.....	
Over drafts..	2,755.96	Surplus and other profits.....	1,561.44
Real and personal property.....	3,942.30		
Total	\$ 57,786.05	Total ...	\$ 57,786.05

CITIZENS' STATE BANK—GRAND JUNCTION.

G. O. HILLMAN, *President.*

DANIEL EMBREE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 31,455.34	Capital stock.....	\$ 25,000.00
Cash and cash items.....	4,671.39	Due depositors.....	16,469.11
Credit subject to sight draft....	3,881.57	Due banks and others.....	
Over drafts.....	98.18	Surplus and other profits	858.11
Real and personal property.....	2,220.74		
Total ..	\$ 42,327.22	Total.....	\$ 42,327.22

CITIZENS' STATE BANK—GOLDFIELD.

A. A. McELHINNEY, *President.*

F. F. McELHINNEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ...	\$ 60,620.51	Capital stock..	\$ 50,000.00
Cash and cash items .	1,928.32	Due depositors	14,327.57
Credit subject to sight draft....	3,094.85	Due banks and others ...	1,500.00
Over drafts.....	1,703.01	Surplus and other profits.....	3,145.62
Real and personal property.....	1,616.50		
Total	\$ 68,973.19	Total	\$ 68,973.19

COGGON STATE BANK—COGGON.

JACOB MANGOLD, *President.*

H. F. BRAINARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 31,567.25	Capital stock.....	\$ 25,000.00
Cash and cash items.....	3,584.67	Due depositors.....	22,042.29
Credit subject to sight draft....	5,669.52	Due banks and others	
Over drafts.....	2,408.25	Surplus and other profits..	
Real and personal property.....	2,812.60		
Total.....	\$ 47,042.29	Total.....	\$ 47,042.29

CITIZENS' STATE BANK—CENTERVILLE.

JAS. R. WOODEN, *President.*

J. R. HAYS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 75,103.92	Capital stock	\$ 50,000.00
Cash and cash items.....	12,223.69	Due depositors....	51,050.96
Credit subject to sight draft....	3,819.12	Due banks and others....	
Over drafts.....	476.06	Surplus and other profits....	568.83
Real and personal property.....	10,000.00		
Total.....	\$ 101,619.79	Total.....	\$ 101,619.79

CLEGHORN STATE BANK—CLEGHORN.

JAMES F. TOY, *President.*

GEO. R. LONG, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 23,143.95	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,268.13	Due depositors.....	12,027.01
Credit subject to sight draft...	6,670.59	Due banks and others....	5,000.00
Over drafts.....	12.08	Surplus and other profits.....	1,910.24
Real and personal property.....	1,851.90		
Total ..	\$ 43,937.25	Total.....	\$ 43,937.25

COMMERCIAL STATE BANK—STORM LAKE.

J. P. MORREY, *President.*A. O. TIEDE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 94,973.48	Capital stock	\$ 50,000.00
Cash and cash items.....	4,337.03	Due depositors	41,900.45
Credit subject to sight draft....	8,000.63	Due banks and others.....	4,000.00
Over drafts.....	271.83	Surplus and other profits.....	26,550.23
Real and personal property.....	14,045.71		
Total	\$ 122,528.68	Total	\$ 122,528.68

DELAWARE COUNTY STATE BANK--MANCHESTER.

WM. O. CAWLEY, *President.*W. H. LEEDS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 198,180.19	Capital stock	\$ 60,000.00
Cash and cash items.....	20,939.11	Due depositors.....	174,654.41
Credit subject to sight draft....	15,454.70	Due banks and others.....	
Over drafts	163.23	Surplus and other profits.....	21,579.27
Real and personal property.....	21,516.45		
Total.....	\$ 256,233.68	Total	\$ 256,233.68

DUBUQUE COUNTY BANK—DUBUQUE.

W. G. STEWART, *President.*ED. W. DUNCAN, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 210,510.25	Capital stock.....	\$ 50,000.00
Cash and cash items	13,616.60	Due depositors.....	160,233.13
Credit subject to sight draft....	18,985.90	Due banks and others	20,000.00
Over drafts	1,688.97	Surplus and other profits.....	7,208.59
Real and personal property.....	1,800.00		
Total	\$ 246,601.72	Total	\$ 246,601.72

DANBURY BANK—DANBURY.

A. J. SANTEE, Vice-President.

I. B. SANTEE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 40 285.79	Capital stock	\$ 30,000.00
Cash and cash items	5,812.00	Due depositors.....	24,701.12
Credit subject to sight draft...	8,068.47	Due banks and others.....	5,000.00
Over drafts.....	949.01	Surplus and other profits.....	1,512.76
Real and personal property.....	6,078.61		
Total.....	\$ 61,213.88	Total.....	\$ 61,213.88

DICKINSON COUNTY BANK—SPIRIT LAKE.

A. M. JOHNSON, President.

A. W. OSBORN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 63,922.01	Capital stock.....	\$ 30,000.00
Cash and cash items	9,971.61	Due depositors.....	37,826.19
Credit subject to sight draft....	4,634.15	Due banks and others.....	
Over drafts..	842.54	Surplus and other profits.....	16,648.86
Real and personal property.....	5,104 24		
Total	\$ 84,474.56	Total ...	\$ 84,474.56

ESTHERVILLE STATE BANK—ESTHERVILLE.

HOWARD GRAVES, President.

JAMES ESPESSET, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 94,566.68	Capital stock.....	\$ 50,000.00
Cash and cash items.....	6,862.02	Due depositors	64,217.58
Credit subject to sight draft..	8,830.50	Due banks and others	
Over drafts.....	8.81	Surplus and other profits	5,290.77
Real and personal property.....	9,720.34		
Total.....	\$ 119,498.35	Total.....	\$ 119,498.35

EARLY STATE BANK—EARLY.

S. K. FULLER, *President.*

E. M. FULLER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 47,034.38	Capital stock.....	\$ 30,000.00
Cash and cash items	3,835.62	Due depositors.....	23,293.42
Credit subject to sight draft....	1,379.64	Due banks and others.....	.....
Over drafts.....	407.06	Surplus and other profits..	2,462.27
Real and personal property.....	8,600.00		
Total	\$ 55,756.70	Total.	\$ 55,756.70

EXCHANGE STATE BANK—WALNUT.

J. H. MERRILL, *President.*

O. MOSHER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 168,153.40	Capital stock	\$ 40,000.00
Cash and cash items	7,358.01	Due depositors.. ..	158,710.61
Credit subject to sight draft....	21,002.82	Due banks and others.....	5,000.00
Over drafts	7,996.49	Surplus and other profits.....	10,800.11
Real and personal property.....	10,000.00		
Total.....	\$ 214,510.72	Total.....	\$ 214,510.72

EXCHANGE STATE BANK—STUART.

A. H. SAVAGE, *President.*

H. N. MANNINGTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 182,214.80	Capital stock	\$ 50,000.00
Cash and cash items	20,518.94	Due depositors.....	112,200.26
Credit subject to sight draft....	14,674.68	Due banks and others.....	5,004.80
Over drafts	1,176.77	Surplus and other profits.....	8,271.14
Real and personal property.....	7,500.00		
Total.....	\$ 176,085.29	Total.....	\$ 176,085.29

ELKADER STATE BANK—ELKADER.

H. H. HAGENSICK, *President.*H. G. MCGAHAREN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 111,645.97	Capital stock.....	\$ 50,000.00
Cash and cash items.	18,597.78	Due depositors.....	87,534.93
Credit subject to sight draft. .	4,965.88	Due banks and others	
Over drafts.. .....	.....	Surplus and other profits	3,482.44
Real and personal property.	5,807.74		
Total.....	\$ 141,017.37	Total.....	\$ 141,017.37

FARMERS' EXCHANGE STATE BANK—DOWS.

J. J. POMEJOY, *President.*G. C. JAMESON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 81,883.20	Capital stock.....	\$ 45,000.00
Cash and cash items....	6,100.48	Due depositors.....	58,786.19
Credit subject to sight draft ...	6,946.55	Due banks and others..	
Over drafts.....	554.05	Surplus and other profits..	3,961.21
Real and personal property.....	12,763.12		
Total.	\$ 107,747.40	Total	\$ 107,747.40

FARMERS' AND CITIZENS' BANK—WILTON.

A. A. COOLING, *President.*J. E. PARK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 125,994.84	Capital stock.....	\$ 51,720.00
Cash and cash items	3,802.38	Due depositors.....	84,032.74
Credit subject to sight draft....	5,419.14	Due banks and others.....	18.20
Over drafts.....	3,142.30	Surplus and other profits.....	3,157.72
Real and personal property....	700.00		
Total.....	\$ 138,958.66	Total.....	\$ 138,958.66

FARMERS' AND TRADERS' BANK--BONAPARTE.

B. B. VALE, *President.*J. A. JOHNSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 95,517.86	Capital stock.....	\$ 50,000.00
Cash and cash items.....	17,509.58	Due depositors.....	68,686.65
Credit subject to sight draft....	4,893.12	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits.....	2,573.33
Real and personal property.....	8,351.42		
Total ..	\$ 121,271.98	Total.....	\$ 121,271.98

FARMERS' AND MERCHANTS' BANK--CORYDON.

W. S. SPROATT, *President.*J. A. HARPER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ..	\$ 135,406.63	Capital stock..	\$ 60,000.00
Cash and cash items .	5,200.51	Due depositors	57,619.64
Credit subject to sight draft....	1,495.67	Due banks and others ...	.....
Over drafts.....	2,675.86	Surplus and other profits.....	30,079.47
Real and personal property.....	2,920.44		
Total	\$ 147,699.11	Total	\$ 147,699.11

FARMERS' STATE BANK--PAULLINA.

GEO. R. HENDERSON, *President.*STEPHEN HARRIS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 43,399.63	Capital stock.....	\$ 25,000.00
Cash and cash items	2,646.81	Due depositors.....	38,132.50
Credit subject to sight draft....	3,532.97	Due banks and others ..	2,060.00
Over drafts.....	1,839.03	Surplus and other profits.....	761.70
Real and personal property....	14,476.10		
Total.....	\$ 65,894.59	Total.....	\$ 65,894.59

FIRST STATE BANK—GREENE.

J. PERRIN, *President.*O. C. PERRIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 188,489.34	Capital stock.....	\$ 50,000.00
Cash and cash items.....	8,870.02	Due depositors.....	140,821.43
Credit subject to sight draft....	10,188.54	Due banks and others.....	10,000.00
Over drafts.	9,621.80	Surplus and other profits.....	24,248.27
Real and personal property.....	7,900.00		
Total.....	\$ 225,069.70	Total....	\$ 225,069.70

FARMERS' AND MERCHANTS' STATE BANK—COLUMBUS JUNCTION

F. A. DUNCAN, *President.*W. H. PAUGH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 101,428.45	Capital stock.....	\$ 50,000.00
Cash and cash items.....	22,969.33	Due depositors.....	68,004.50
Credit subject to sight draft ...	7,370.26	Due banks and others.....	605.72
Over drafts.....	3,511.90	Surplus and other profits....	16,767.32
Real and personal property....	97.00		
Total....	\$ 135,377.84	Total..	\$ 135,377.84

FARMERS' STATE BANK—CHARTER OAK.

R. C. A. FLOURNOY, *President.*D. O. JOHNSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 64,223.73	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,972.90	Due depositors.....	51,539.43
Credit subject to sight draft....	10,007.48	Due banks and others	5,000.00
Over drafts	2,387.40	Surplus and other profits.....	1,921.98
Real and personal property.. .	8,870.00		
Total	\$ 83,461.41	Total	\$ 83,461.41

FARMERS' STATE BANK--SLOAN.

W. D. BUCKLEY, *President.*

GEORGE S. JEFFREY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 88,739.42	Capital stock	\$ 25,000.00
Cash and cash items.....	2,539.77	Due depositors.....	10,144.26
Credit subject to sight draft....	2,229.04	Due banks and others.....	9,173.60
Over drafts	106.41	Surplus and other profits.....	1,774.15
Real and personal property.....	2,480.31		
Total.....	\$ 46,094.95	Total	\$ 46,094.95

FIRST UTE STATE BANK--UTE.

GEORGE E. LOYD, *President.*

RICHARD PALMER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 80,226.47	Capital stock	\$ 25,000.00
Cash and cash items.....	1,559.39	Due depositors	25,545.26
Credit subject to sight draft....	22,408.60	Due banks and others.....	5,000.00
Over drafts.....	1.35	Surplus and other profits.....	1,450.55
Real and personal property.....	2,800.00		
Total	\$ 56,995.81	Total	\$ 56,995.81

FARMERS' AND DROVERS' STATE BANK--SEYMOUR.

W. S. LLEWELLYN, *President.*

L. W. LEWIS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 87,428.09	Capital stock.....	\$ 25,000.00
Cash and cash items.....	10,073.94	Due depositors.....	53,992.08
Credit subject to sight draft....	5,477.79	Due banks and others	
Over drafts.....		Surplus and other profits..	25,215.66
Real and personal property.....	1,039.12		
Total.....	\$ 104,018.94	Total.....	\$ 104,018.94

FARMERS' STATE BANK—ROCKWELL.

GEO. H. FULLER, *President.*

T. L. CHAPPELL, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 44,116.68	Capital stock	\$ 25,000.00
Cash and cash items.....	3,037.21	Due depositors....	32,237.81
Credit subject to sight draft....	4,858.52	Due banks and others...	.....
Over drafts.....	1,107.97	Surplus and other profits.....	1,496.38
Real and personal property.....	5,463.81		
Total.....	\$ 58,734.19	Total.....	\$ 58,734.19

FARMERS' AND TRADERS' STATE BANK—OSKALOOSA.

J. G. JONES, *President.*

JOHN H. WARREN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 172,168.99	Capital stock.....	\$ 50,000.00
Cash and cash items.....	24,254.68	Due depositors.....	186,867.45
Credit subject to sight draft....	44,670.60	Due banks and others....	.....
Over drafts.....	215.42	Surplus and other profits.....	5,057.88
Real and personal property.....	615.00		
Total ..	\$ 241,924.78	Total.....	\$ 241,924.78

FARMERS' AND MERCHANTS' STATE BANK—CASCADE.

DICKSON BEATTY, *President.*

J. W. BEATTY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 82,180.01	Capital stock.....	\$ 27,000.00
Cash and cash items	2,541.66	Due depositors.....	66,410.65
Credit subject to sight draft. ..	3,793.44	Due banks and others.....	.....
Over drafts	1,159.02	Surplus and other profits..	957.12
Real and personal property.....	4,693.64		
Total	\$ 94,367.77	Total.	\$ 94,367.77

FARMERS' AND MERCHANTS' STATE BANK—NEOLA.**CHAS. R. HANNAN, President.****PETER EGAN, JR., Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 58,759.26	Capital stock	\$ 25,000.00
Cash and cash items	6,293.54	Due depositors.. . . .	71,528.07
Credit subject to sight draft....	24,515.50	Due banks and others.....	5,060.00
Over drafts	677.04	Surplus and other profits.....	717.27
Real and personal property.....	12,000.00		
Total.....	\$ 102,245.34	Total.....	\$ 102,245.34

FARMERS AND TRADERS' STATE BANK—JEWELL JUNCTION.**F. H. ALEXANDER, President.****ATT. ALEXANDER, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 39,202.13	Capital stock	\$ 30,000.00
Cash and cash items	3,877.14	Due depositors.....	16,494.90
Credit subject to sight draft....	1,630.56	Due banks and others.....	2,500.00
Over drafts	2,296.00	Surplus and other profits.....	510.93
Real and personal property.....	2,500.00		
Total.....	\$ 49,505.83	Total.....	\$ 49,505.83

GERMAN STATE BANK—DUBUQUE.**JAMES BEACH, President.****CHAS. SASS, Cashier.****STATEMENT.**

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 881,609.04	Capital stock	\$ 300,000.00
Cash and cash items	35,110.25	Due depositors.....	617,538.73
Credit subject to sight draft....	40,536.32	Due banks and others.....	42,065.00
Over drafts.....	34.88	Surplus and other profits.....	11,465.76
Real and personal property.....	13,800 00		
Total.....	\$ 971,090.49	Total.....	\$ 971,090.49

GERMAN AMERICAN LOAN AND TRUST COMPANY—WAVERLY.

W. O. HOLT, *President.*

JULIAN RUDDICK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 164,647.73	Capital stock.....	\$ 25,000.00
Cash and cash items.....	19,445.18	Due depositors.....	163,463.69
Credit subject to sight draft....	8,053.59	Due banks and others.....	50.00
Over drafts..	5,832.47	Surplus and other profits.....	17,063.08
Real and personal property.....	7,600.00		
Total	\$ 205,578.97	Total ...	\$ 205,578.97

GERMAN STATE BANK—DYERSVILLE.

JOSEPH G. BAILEY, *President.*

D. A. GEHRIG, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 216,581.94	Capital stock.....	\$ 25,000.00
Cash and cash items.	19,631.42	Due depositors	216,334.32
Credit subject to sight draft..	10,925.87	Due banks and others	4,000.00
Over drafts.....	35.63	Surplus and other profits	7,517.23
Real and personal property.....	4,076.69		
Total.....	\$ 251,851.55	Total.....	\$ 251,851.55

GUTHRIE STATE BANK—GUTHRIE CENTER.

F. M. HOPKINS, *President.*

E. O. LANE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 128,403.55	Capital stock	\$ 50,000.00
Cash and cash items.....	14,907.96	Due depositors.....	98,742.00
Credit subject to sight draft....	13,334.54	Due banks and others.....	5,972.42
Over drafts.....	1,266.30	Surplus and other profits	4,737.00
Real and personal property. ...	1,539.85		
Total ..	\$ 150,452.20	Total.....	\$ 150,452.20

GERMAN STATE BANK—LE MARS.

FRED. BECKER, *President.*O. H. BECKER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable .. .	\$ 138,565.64	Capital stock.. .	\$ 50,000.00
Cash and cash items . . .	10,311.82	Due depositors	108,739.64
Credit subject to sight draft....	16,307.85	Due banks and others	5,000.00
Over drafts.....	1,226.76	Surplus and other profits.....	5,903.61
Real and personal property.....	3,221.16		
Total	\$ 169,633.23	Total	\$ 169,633.25

GREENE COUNTY STATE BANK—JEFFERSON.

MAHLON HEAD, *President,*M. M. HEAD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 179,187.35	Capital stock.....	\$ 50,000.00
Cash and cash items	8,830.63	Due depositors.....	141,908.98
Credit subject to sight draft....	14,276.25	Due banks and others .. .	12,000.00
Over drafts.....	197.50	Surplus and other profits.....	8,582.85
Real and personal property....	10,000.00		
Total.....	\$ 212,491.73	Total.....	\$ 212,491.73

GALVA STATE BANK—GALVA.

BYRON E. WHEALEN, *President.*GEO. B. WHEALEN, *Cashier.*

STATEMENT. *

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 43,216.60	Capital stock.....	\$ 25,000.00
Cash and cash items. ...	2,504.19	Due depositors.....	29,190.98
Credit subject to sight draft. .	6,750.36	Due banks and others	5,000.00
Over drafts.. .	1,253.67	Surplus and other profits	2,544.45
Real and personal property. ...	8,010.82		
Total.....	\$ 61,735.44	Total.....	\$ 61,735.44

HARDIN COUNTY BANK—ELDORA.

T. G ALVORD, Vice-President.

O. McKEEN DUREN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 205,986.60	Capital stock.....	\$ 50,000.00
Cash and cash items....	23,632.54	Due depositors.....	189,614.60
Credit subject to sight draft ...	30,747.33	Due banks and others..	3,000.00
Over drafts.....	786.66	Surplus and other profits..	38,010.26
Real and personal property.....	19,501.75		
Total.....	\$ 280,654.88	Total	\$ 280,654.88

HUMBOLDT COUNTY BANK—HUMBOLDT.

P. M. DICKEY, President.

R. J. JOHNSTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 111,116.52	Capital stock.....	\$ 75,000.00
Cash and cash items	12,467.10	Due depositors.....	59,753.10
Credit subject to sight draft....	16,660.05	Due banks and others.....	
Over drafts.....	254.31	Surplus and other profits.....	10,956.27
Real and personal property....	5,210.89		
Total.....	\$ 145,709.87	Total.....	\$ 145,709.87

HARTLEY STATE BANK--HARTLEY.

FRANK PATCH, President.

F. R. PATCH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 152,077.90	Capital stock	\$ 40,000.00
Cash and cash items.....	2,360.41	Due depositors.....	57,344.82
Credit subject to sight draft....	4,572.34	Due banks and others.....	38,755.86
Over drafts	1,116.15	Surplus and other profits.....	23,508.52
Real and personal property.....	4,481.91		
Total.....	\$ 164,608.70	Total	\$ 164,608.70

HAMILTON COUNTY STATE BANK—WEBSTER CITY.

L. A. McMURRAY, *President.*

CYRUS SMITH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 250,495.12	Capital stock.....	\$ 100,000.00
Cash and cash items.....	15,258.16	Due depositors.....	188,298.26
Credit subject to sight draft....	25,623.37	Due banks and others.....	.....
Over drafts.....	6,904.81	Surplus and other profits.....	12,963.20
Real and personal property.....	3,000.00		
Total.....	\$ 301,281.46	Total.....	\$ 301,281.46

HUBBARD STATE BANK—HUBBARD.

J. K. MILNER, *President.*

D. E. BYAM, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 96,676.06	Capital stock.....	\$ 50,000.00
Cash and cash items.....	3,826.74	Due depositors.....	44,812.02
Credit subject to sight draft....	2,540.66	Due banks and others.....	6,650.00
Over drafts.....	179.97	Surplus and other profits..	4,963.33
Real and personal property.....	3,171.92		
Total.....	\$ 106,395.35	Total.....	\$ 106,395.35

HUMESTON STATE BANK—HUMESTON.

B. KING, *President.*

E. E. DENT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 29,955.32	Capital stock.....	\$ 25,000.00
Cash and cash items.....	1,684.04	Due depositors.....	14,399.05
Credit subject to sight draft....	2,248.96	Due banks and others.....	.....
Over drafts.....	1,442.18	Surplus and other profits.....	575.62
Real and personal property.....	4,644.17		
Total.....	\$ 39,974.67	Total....	\$ 39,974.67

HAZELTON STATE BANK—HAZELTON.

T. E. McCURDY, *President.*

WILLIS G. KIEFER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 32,563.77	Capital stock.....	\$ 25,000.00
Cash and cash items	1,484.86	Due depositors	18,122.01
Credit subject to sight draft....	7,350.04	Due banks and others	
Over drafts.....	75.17	Surplus and other profits....	91.88
Real and personal property....	1,740.55		
Total.....	\$ 43,213.89	Total..	\$ 43,213.89

IOWA STATE BANK—HULL.

J. H. O. BANMANN, *President.*

E. H. REIMANN, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 56,799.60	Capital stock.....	\$ 35,000.00
Cash and cash items	6,616.52	Due depositors.....	36,053.34
Credit subject to sight draft....	7,984.93	Due banks and others	
Over drafts	2,008.04	Surplus and other profits.....	5,227.00
Real and personal property.. ..	2,871.25		
Total	\$ 76,280.34	Total	\$ 76,280.34

IOWA CITY STATE BANK—IOWA CITY.

E. CLARK, *President.*

PERRY E. CLARK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 116,201.80	Capital stock	\$ 85,000.00
Cash and cash items	10,851.54	Due depositors.. ..	61,070.97
Credit subject to sight draft....	5,432.12	Due banks and others.....	4,927.23
Over drafts	2,084.60	Surplus and other profits.....	1,071.86
Real and personal property	17,500.00		
Total.....	\$ 152,070.06	Total.....	\$ 152,070.06

IOWA VALLEY STATE BANK—BELMOND.

G. H. RICHARDSON, *President.*D. E. PACKARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 60,487.42	Capital stock	\$ 50,000.00
Cash and cash items	11,406.69	Due depositors.....	28,454.68
Credit subject to sight draft....	5,216.40	Due banks and others.....	.....
Over drafts	147.08	Surplus and other profits.....	5,197.52
Real and personal property.....	6,304.66		
Total.....	\$ 83,562.20	Total.....	\$ 83,562.20

IOWA STATE BANK—OSCEOLA.

ENOCH SAYRE, *President.*F. W. HASKINS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 90,627.28	Capital stock	\$ 50,000.00
Cash and cash items	10,239.47	Due depositors.....	55,775.73
Credit subject to sight draft...	3,163.94	Due banks and others.....	2,500.00
Over drafts.....	1,091.63	Surplus and other profits.....	2,084.61
Real and personal property.....	6,239.02		
Total.	\$ 111,360.34	Total.....	\$ 111,360.34

KOSSUTH COUNTY BANK—ALGONA.

WM. H. INGHAM, *President.*LEWIS H. SMITH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 124,802.76	Capital stock	\$ 50,000.00
Cash and cash items.....	8,610.74	Due depositors....	113,065.95
Credit subject to sight draft....	31,945.39	Due banks and others...	.....
Over drafts.....	1,806.63	Surplus and other profits....	16,800.98
Real and personal property.....	12,970.85		
Total.....	\$ 179,935.87	Total.....	\$ 179,935.87

KEOKUK COUNTY BANK—SIGOURNEY.

J. OELMAYER, *President.*

S. W. BRUNT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 155,835.54	Capital stock.....	\$ 50,000.00
Cash and cash items.....	23,531.34	Due depositors.....	132,556.59
Credit subject to sight draft...	12,022.24	Due banks and others.....	.....
Over drafts.....	302.15	Surplus and other profits.....	17,496.46
Real and personal property.....	8,861.77		
Total	\$ 200,053.04	Total.....	\$ 200,053.04

KEOSAUQUA STATE BANK—KEOSAUQUA.

H. E. TRIMBLE, *President.*

JNO. L. THERME, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 21,815.88	Capital stock.....	\$ 26,800.00
Cash and cash items .. .	10,925.47	Due depositors.....	16,727.17
Credit subject to sight draft. ..	9,172.44	Due banks and others.....	.....
Over drafts .. .	286.18	Surplus and other profits.. .	222.80
Real and personal property.....	1,050.00		
Total .. .	\$ 43,249.97	Total.	\$ 43,249.97

LAKE PARK STATE BANK—LAKE PARK.

J. W. CRAVENS, *President.*

M. D. GREEN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 63,416.46	Capital stock.....	\$ 25,000.00
Cash and cash items . . .	2,041.46	Due depositors.....	42,187.71
Credit subject to sight draft.. .	2,852.01	Due banks and others.....	15,072.11
Over drafts.	5,059.84	Surplus and other profits.....	3,429.21
Real and personal property.....	12,219.26		
Total .. .	\$ 85,589.03	Total ...	\$ 85,589.04

LAMONI STATE BANK—LAMONI.

ROBERT WINNING, *President.*

D. F. NICHOLSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 57,199.75	Capital stock.....	\$ 25,000.00
Cash and cash items.....	10,152.32	Due depositors	43,542.56
Credit subject to sight draft..	2,056.19	Due banks and others	8,000.00
Over drafts.....	442.87	Surplus and other profits	293.58
Real and personal property.....	6,000.00		
Total.....	\$ 76,951.13	Total.....	\$ 76,951.13

LAKE VIEW STATE BANK—LAKE VIEW.

PHIL SCHALLER, *President.*

F. S. NEEDHAM, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 39,812.80	Capital stock	\$ 25,000.00
Cash and cash items.....	2,235.86	Due depositors.....	20,383.11
Credit subject to sight draft....	1,684.19	Due banks and others.....	.....
Over drafts.....	36.21	Surplus and other profits	1,785.95
Real and personal property.....	3,400.00		
Total ..	\$ 47,169.06	Total.....	\$ 47,169.06

MONTICELLO STATE BANK—MONTICELLO.

S. S. FARWELL, *President.*

H. M. CARPENTER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ..	\$ 574,915.81	Capital stock..	\$ 100,000.00
Cash and cash items .	34,053.34	Due depositors .	506,202.39
Credit subject to sight draft....	36,372.15	Due banks and others ...	.....
Over drafts.....	3,138.16	Surplus and other profits.....	56,864.41
Real and personal property.....	14,587.24		
Total	\$ 663,066.70	Total	\$ 663,066.70

MARSHALLTOWN STATE BANK—MARSHALLTOWN.

FRED. GRUMME, *President*,A. F. BALCH, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 314,487.85	Capital stock.....	\$ 100,000.00
Cash and cash items	31,278.88	Due depositors.....	257,738.62
Credit subject to sight draft....	33,456.07	Due banks and others ..	12,000.00
Over drafts.....	4,154.45	Surplus and other profits.....	35,571.89
Real and personal property....	21,987.66		
Total.....	\$ 405,365.51	Total.....	\$ 405,365.51

MACEDONIA STATE BANK—MACEDONIA.

GEO. MICKELWAIT, *President*.JAS. M. KELLEY, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 129,834.30	Capital stock.....	\$ 25,000.00
Cash and cash items.	5,812.74	Due depositors.....	63,922.22
Credit subject to sight draft. .	4,932.43	Due banks and others	
Over drafts.	3,490.93	Surplus and other profits	58,930.14
Real and personal property.	3,760.96		
Total.....	\$ 147,831.36	Total.....	\$ 147,861.36

MAHASKA COUNTY STATE BANK—OSKALOOSA.

H. S. HOWARD, *Vice-President*.JOHN R. BARNES, *Cashier*.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 253,501.61	Capital stock	\$ 100,000.00
Cash and cash items	45,041.67	Due depositors..	312,820.08
Credit subject to sight draft....	31,369.03	Due Banks and others.....	
Over drafts.....	3,904.08	Surplus and other profits..	22,090.33
Real and personal property.....	1,000.00		
Total.....	\$ 434,910.41	Total.....	\$ 434,910.41

MONONA COUNTY STATE BANK—MAPLETON.

S. H. CARHART, *Vice-President.*L. H. GORDON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 46,619.35	Capital stock.....	\$ 40,000.00
Cash and cash items.....	6,280.36	Due depositors.. . . .	26,336.27
Credit subject to sight draft....	3,243.61	Due banks and others.....	.....
Over drafts.	230.06	Surplus and other profits	2,272.86
Real and personal property.....	12,227.77		
Total	\$ 68,610.15	Total	\$ 68,610.15

MERCHANTS STATE BANK—CORRECTIONVILLE.

E. H. SCRIBNER, *President.*N. FARNSWORTH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 46,483.30	Capital stock.....	\$ 35,000.00
Cash and cash items.....	4,460.22	Due depositors.....	32,922.06
Credit subject to sight draft....	10,518.15	Due banks and others.....	.....
Over drafts.....	8.93	Surplus and other profits.....	1,107.74
Real and personal property.....	7,559.18		
Total.....	\$ 69,029.78	Total.....	\$ 69,029.78

MAURICE STATE BANK—MAURICE.

B. THOMPSON, *President.*A. E. THOMPSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 39,546.03	Capital stock	\$ 25,000.00
Cash and cash items.....	5,357.43	Due depositors	15,883.43
Credit subject to sight draft....	4,580.57	Due banks and others.....	4,654.07
Over drafts.....	644.68	Surplus and other profits.....	1,404.98
Real and personal property.....	16,874.30		
Total	\$ 67,003.01	Total	\$ 67,003.01

MONONA STATE BANK—MONONA.

A. M. DAVIS, *President.*

F. M. ORR, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 58,089.89	Capital stock.....	\$ 25,000.00
Cash and cash items.....	16,333.93	Due depositors.....	60,150.76
Credit subject to sight draft....	8,923.09	Due banks and others .....	.....
Over drafts.....	.....	Surplus and other profits..	2,200.62
Real and personal property.....	3 990.67		
Total.....	\$ 87,351.58	Total.....	\$ 87,351.58

NORTHWESTERN STATE BANK—ORANGE CITY.

H. KESSEY, *President.*

A. VAN DER MEIDE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 160,565.02	Capital stock.....	\$ 75,000.00
Cash and cash items.....	6,439.89	Due depositors.....	99,288.80
Credit subject to sight draft....	4,753.03	Due banks and others.....	80.00
Over drafts.	196.68	Surplus and other profits.....	4,585.82
Real and personal property..	7,000.00		
Total.....	\$ 178,954.62	Total....	\$ 178,954.62

NORTHWESTERN STATE BANK—HAWARDEN.

H. KESSEY, *President.*

E. A. BASS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 113,460.35	Capital stock.....	\$ 80,000.00
Cash and cash items....	7,544.86	Due depositors.....	48,204.11
Credit subject to sight draft ...	5,141.62	Due banks and others..	.....
Over drafts.....	752.19	Surplus and other profits..	8,013.24
Real and personal property.....	9,372.33		
Total.	\$ 136,217.35	Total	\$ 136,217.35

ONAWA STATE BANK—ONAWA.

B. B. RICHARDS, *President.*

O. H. HUNTINGTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 82,139.67	Capital stock.....	\$ 50,000.00
Cash and cash items	4,177.50	Due depositors.....	47,055.38
Credit subject to sight draft....	7,442.88	Due banks and others.....	4.00
Over drafts.....	230.87	Surplus and other profits.....	4,107.89
Real and personal property....	7,176.35		
Total.....	\$ 101,167.27	Total.....	\$ 101,167.27

OXFORD STATE BANK--OXFORD.

L. B. WOLFE, *President.*

H. N. LINEBARGER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 102,280.42	Capital stock	\$ 25,000.00
Cash and cash items.....	9,776.99	Due depositors.....	91,604.12
Credit subject to sight draft....	2,660.85	Due banks and others.....	4,469.99
Over drafts	5,279.81	Surplus and other profits.....	3,183.96
Real and personal property.....	4,350.00		
Total.....	\$ 124,348.07	Total	\$ 124,348.07

PEOPLE'S BANK—WEST LIBERTY.

JOHN LEWIS, *President.*

HOWELL HISE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 161,756.52	Capital stock	\$ 50,000.00
Cash and cash items	7,234.43	Due depositors.....	143,610.17
Credit subject to sight draft....	16,157.65	Due banks and others.....	3,508.33
Over drafts	5,777.20	Surplus and other profits.....	4,128.07
Real and personal property.....	10,330.77		
Total.....	\$ 201,256.57	Total.....	\$ 201,236.57

PEOPLE'S BANK—HUMBOLDT.

G. L. TREMAIN, *President.*

J. W. FOSTER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 202,916.35	Capital stock	\$ 85,000.00
Cash and cash items	15,491.01	Due depositors.....	148,089.25
Credit subject to sight draft...	26,662.32	Due banks and others.....	.....
Over drafts.....	579.14	Surplus and other profits.....	22,559.57
Real and personal property.....	10,000.00		
Total.....	\$ 255,648.82	Total.....	\$ 255,648.82

PALO ALTO COUNTY BANK—EMMETSBURG.

M. L. BROWN, *President.*

W. J. BROWN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 187,727.84	Capital stock	\$ 50,000.00
Cash and cash items.....	45,117.35	Due depositors....	211,798.75
Credit subject to sight draft....	30,201.36	Due banks and others...	39.00
Over drafts.....	3,021.37	Surplus and other profits.....	16,964.89
Real and personal property.....	12,734.72		
Total.....	\$ 278,802.64	Total.....	\$ 278,802.64

PRIMGHAR STATE BANK—PRIMGHAR.

Geo. W. SCHNE, *President.*

G. W. SCHNE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 47,894.23	Capital stock.....	\$ 30,000.00
Cash and cash items.....	4,262.19	Due depositors	82,536.49
Credit subject to sight draft..	6,119.19	Due banks and others .....	.....
Over drafts.....	4.07	Surplus and other profits	22,593.73
Real and personal property.....	26,850.49		
Total.....	\$ 85,130.22	Total.....	\$ 85,130.22

POSTVILLE STATE BANK—POSTVILLE.

W. C. McNEIL, *President.*F. W. ROBERTS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 140,103.93	Capital stock.....	\$ 50,000.00
Cash and cash items.....	4,512.40	Due depositors.....	104,199.45
Credit subject to sight draft....	9,759.18	Due banks and others.....	.....
Over drafts.....	603.83	Surplus and other profits.....	1,707.41
Real and personal property.....	922.50		
Total ..	\$ 155,906.86	Total.....	\$ 155,906.86

POMEROY STATE BANK—POMEROY.

D. W. WIGHT, *President.*J. H. LOWREY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ..	\$ 62,125.88	Capital stock..	\$ 25,000.00
Cash and cash items ..	5,621.30	Due depositors ..	59,828.61
Credit subject to sight draft....	13,707.36	Due banks and others ...	.....
Over drafts.....	113.64	Surplus and other profits.....	2,205.52
Real and personal property.....	5,466.45		
Total ..	\$ 87,034.13	Total ..	\$ 87,034.13

RICEVILLE STATE BANK—RICEVILLE.

THOS. McCOOK, *President.*O. C. EARNIST, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 58,402.44	Capital stock.....	\$ 25,000.00
Cash and cash items ..	6,121.37	Due depositors ..	48,603.02
Credit subject to sight draft ...	8,148.77	Due banks and others.....	.....
Over drafts.....	123.23	Surplus and other profits....	739.19
Real and personal property.....	3,677.30		
Total.....	\$ 74,483.11	Total..	\$ 74,483.11

REINBECK STATE BANK—REINBECK.

FRED. WEISS, *President.*

JAMES PORTER, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 69,231.05	Capital stock.....	\$ 35,000.00
Cash and cash items	10,226.96	Due depositors.....	55,644.95
Credit subject to sight draft....	11,836.91	Due banks and others . . . . .	.....
Over drafts	101.82	Surplus and other profits.....	11,208.48
Real and personal property.. .	10,457.19		
Total	\$ 101,853.43	Total	\$ 101,853.43

SHELDON STATE BANK—SHELDON.

B. B. RICHARDS, *President.*

ED. O. BROWN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable... ..	\$ 203,146.49	Capital stock	\$ 100,000.00
Cash and cash items	9,100.14	Due depositors.. . . .	130,967.32
Credit subject to sight draft ...	20,176.12	Due banks and others.....	4,500.00
Over drafts	3,314.58	Surplus and other profits.....	9,789.64
Real and personal property	9,460.63		
Total.....	\$ 245,197.96	Total.....	\$ 245,197.96

SIOUX VALLEY STATE BANK—CORRECTIONVILLE.

JOE V. HITCHMAN, *President.*

GEO. A. BAILBY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 124,111.96	Capital stock.....	\$ 50,000.00
Cash and cash items.....	9,997.65	Due depositors.....	58,831.61
Credit subject to sight draft....	14,585.74	Due banks and others....	5,000.00
Over drafts.....	2,430.81	Surplus and other profits.....	52,539.01
Real and personal property.....	15,344.46		
Total .. .	\$ 166,370.62	Total.....	\$ 166,370.62

SHELBY COUNTY STATE BANK—HARLAN.

W. W. WHEELER, *President.*

M. K. CAMPBELL, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 121,286.13	Capital stock.....	\$ 50,000.00
Cash and cash items	9,783.79	Due depositors.....	112,911.96
Credit subject to sight draft....	27,054.57	Due banks and others.....	5,000.00
Over drafts.....	5,953.84	Surplus and other profits..	11,836.88
Real and personal property.....	15,670.51		
Total	\$ 179,748.84	Total.	\$ 179,748.84

SANBORN STATE BANK—SANBORN.

O. D. ELLIS, *President.*

MORTON WILBUR, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 128,986.93	Capital stock.....	\$ 25,000.00
Cash and cash items	10,343.96	Due depositors.....	121,809.47
Credit subject to sight draft...	5,915.29	Due banks and others.....	.....
Over drafts..	589.96	Surplus and other profits.....	4,459.43
Real and personal property.....	9,433.76		
Total	\$ 153,268.90	Total ...	\$ 153,268.90

STRAWBERRY POINT STATE BANK—STRAWBERRY POINT.

GEO. W. LOVELL, *President.*

L. F. CARRIER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 146,499.54	Capital stock.....	\$ 50,000.00
Cash and cash items	13,355.56	Due depositors.....	135,107.12
Credit subject to sight draft....	20,852.50	Due banks and others ..	.....
Over drafts.....	5,256.37	Surplus and other profits.....	6,836.58
Real and personal property....	6,029.62		
Total.....	\$ 191,993.68	Total.....	\$ 191,993.68

SILVER CITY STATE BANK—SILVER CITY.

O. G. GREENWOOD, *President.*

W. B. OAKS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 108,114.77	Capital stock.....	\$ 50,000.00
Cash and cash items.	4,967.54	Due depositors.....	78,710.02
Credit subject to sight draft. .	19,703.06	Due banks and others	5,000.00
Over drafts.. ..	.....	Surplus and other profits	5,557.37
Real and personal property.	6,491.02		
Total.....	\$ 139,276.39	Total.....	\$ 139,276.39

STATE BANK OF KEOKUK.

WM. LOGAN, *President.*

H. T. GRAHAM, *Assistant Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 265,109.51	Capital stock	\$ 150,000.00
Cash and cash items	58,783.81	Due depositors.. ..	251,283.94
Credit subject to sight draft....	73,606.08	Due Banks and others.....	168.75
Over drafts.....	2,212.58	Surplus and other profits.. ..	5,261.29
Real and personal property.....	7,000.00		
Total.....	\$ 406,713.98	Total.....	\$ 406,713.98

SUTHERLAND STATE BANK—SUTHERLAND.

W. S. HITCHINGS, *President.*

W. P. DAVIS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 103,326.46	Capital stoek.....	\$ 40,000.00
Cash and cash items.....	5,340.36	Due depositors.. .	74,795.14
Credit subject to sight draft....	6,317.62	Due banks and others.....	4,000.00
Over drafts. . .	20.44	Surplus and other profits	8,080.60
Real and personal property.....	11,864.95		
Total	\$ 126,875.83	Total	\$ 126,875.83

SAC COUNTY STATE BANK—SAC CITY.

ASA PLATT, *President.*E. N. BAILY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 155,650.94	Capital stock.....	\$ 75,000.00
Cash and cash items.....	19,057.20	Due depositors.....	100,933.31
Credit subject to sight draft....	25,672.62	Due banks and others.....	3,750.00
Over drafts.....	4,771.72	Surplus and other profits.....	34,902.17
Real and personal property.....	9,500.00		
Total.....	\$ 214,652.48	Total.....	\$ 214,652.48

STATE BANK OF DAYTON.

J. O. CHENNY, *President.*C. D. WATERBURY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 62,623.48	Capital stock.....	\$ 32,500.00
Cash and cash items.....	9,147.84	Due depositors.....	50,934.91
Credit subject to sight draft....	9,221.26	Due banks and others.....	
Over drafts.....	786.97	Surplus and other profits.....	1,218.64
Real and personal property....	2,875.00		
Total.....	\$ 84,653.55	Total.....	\$ 84,653.55

STATE BANK OF ROCK VALLEY.

R. O. A. FLOURNOY, *President.*F. M. BUNTING, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 55,214.56	Capital stock.....	\$ 25,000.00
Cash and cash items.....	8,334.17	Due depositors.....	46,536.87
Credit subject to sight draft....	7,750.48	Due banks and others.....	1,400.00
Over drafts.....	210.03	Surplus and other profits.....	2,408.20
Real and personal property.....	3,855.93		
Total.....	\$ 75,365.17	Total.....	\$ 75,365.17

STATE BANK OF EAGLE GROVE.

W. O. SMITH, *President.*

J. B. SMITH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 57,296.77	Capital stock	\$ 30,000.00
Cash and cash items	5,068.14	Due depositors.....	25,940.45
Credit subject to sight draft....	3,478.27	Due banks and others.....	.....
Over drafts	486.60	Surplus and other profits.....	13,808.83
Real and personal property.....	3,500.00		
Total.....	\$ 69,839.78	Total.....	\$ 69,839.78

STATE BANK OF BLOOMFIELD.

H. H. TRIMBLE, *President.*

JOHN R. WALLACE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 119,118.62	Capital stock.....	\$ 30,000.00
Cash and cash items.....	21,255.53	Due depositors.....	79,383.71
Credit subject to sight draft....	3,086.96	Due banks and others .....	.....
Over drafts.....	1,609.41	Surplus and other profits.. ..	36,686.81
Real and personal property.....	1,000.00		
Total.....	\$ 146,070.52	Total.....	\$ 146,070.52

STATE BANK OF MANNING.

P. MOERSHILL, *President.*

F. A. BENNETT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 37,454.47	Capital stock.....	\$ 30,000.00
Cash and cash items.....	4,880.63	Due depositors.....	60,028.87
Credit subject to sight draft....	6,153.73	Due banks and others.....	7,004.25
Over drafts.	2,275.39	Surplus and other profits.....	10,731.60
Real and personal property.....	6,000.00		
Total.....	\$ 106,764.22	Total....	\$ 106,764.22

STATE BANK OF TABOR.

RICHARD MICKELWAIT *President.*

E. W. BROOKS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 55,364.93	Capital stock.....	\$ 25,000.00
Cash and cash items....	5,471.03	Due depositors.....	32,028.62
Credit subject to sight draft ...	1,469.94	Due banks and others..	8,000.00
Over drafts.....	3,441.46	Surplus and other profits..	2,367.64
Real and personal property.....	1,649.20		
Total.....	\$ 67,396.46	Total	\$ 67,396.46

STATE BANK OF WAVERLY.

G. P. ELLIS, *President.*

LOUIS CASE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 284,339.11	Capital stock	\$ 50,000.00
Cash and cash items.....	28,304.73	Due depositors.....	268,608.46
Credit subject to sight draft....	903.62	Due banks and others.....	1,637.45
Over drafts.....	3,087.25	Surplus and other profits	888.80
Real and personal property.....	4,500.00		
Total ..	\$ 321,134.71	Total.....	\$ 321,134.71

SLOAN STATE BANK.

A. W. CHOPIN, *President.*

L. B. CHOPIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ...	\$ 107,399.30	Capital stock..	\$ 50,000.00
Cash and cash items	7,468.70	Due depositors	78,353.25
Credit subject to sight draft....	11,507.70	Due banks and others ...	.....
Over drafts.....	381.68	Surplus and other profits.....	6,246.87
Real and personal property.....	7,842.34		
Total	\$ 134,599.72	Total	\$ 134,599.72

STATE BANK OF PRAIRIE CITY.

W. J. BROWN, *President.*W. T. SANDY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 42,572.99	Capital stock.....	\$ 25,000.00
Cash and cash items.....	7,461.70	Due depositors.....	41,046.51
Credit subject to sight draft....	7,827.29	Due banks and others.....	.....
Over drafts.....	3,409.16	Surplus and other profits....	2,314.63
Real and personal property....	7,000.00		
Total.....	\$ 68,361.14	Total.....	\$ 68,361.14

STATE BANK OF WILLIAMS.

E. CHASTREE, *President.*E. J. JOHNSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 51,238.19	Capital stock.....	\$ 35,000.00
Cash and cash items.....	6,620.65	Due depositors.....	24,631.40
Credit subject to sight draft....	3,154.18	Due banks and others.....	3,000.00
Over drafts.....	27.23	Surplus and other profits.....	792.25
Real and personal property....	2,383.40		
Total.....	\$ 63,423.65	Total.....	\$ 63,423.65

STATE BANK OF RENWICK.

E. R. SMITH, *President.*L. M. SMITH, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 57,897.30	Capital stock.....	\$ 30,000.00
Cash and cash items.....	2,458.37	Due depositors....	42,101.56
Credit subject to sight draft....	7,987.81	Due banks and others...	.....
Over drafts.....	802.80	Surplus and other profits.....	.....
Real and personal property....	2,955.22		
Total.....	\$ 72,101.56	Total.....	\$ 72,101.56

STATE BANK OF BANCROFT.

R. N. BRUER, *President.*

CHAS. B. MOREHOUSE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 85,494.43	Capital stock.....	\$ 50,000.00
Cash and cash items.....	6,044.30	Due depositors	44,004.21
Credit subject to sight draft..	9,679.46	Due banks and others	14,000.00
Over drafts.....	545.93	Surplus and other profits	2,947.52
Real and personal property.....	9,187.56		
Total.....	\$ 110,951.73	Total.....	\$ 110,951.73

STATE BANK OF OTTUMWA.

GEO. A. BROWN, *President.*

H. P. COLT, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 72,457.51	Capital stock.....	\$ 50,000.00
Cash and cash items	10,245.56	Due depositors.....	40,290.77
Credit subject to sight draft. ..	7,670.26	Due banks and others.....	
Over drafts.....	78.52	Surplus and other profits.. ..	1,313.71
Real and personal property.....	1,151.63		
Total	\$ 91,603.48	Total.	\$ 91,603.48

STATE BANK OF MEDIAPOLIS.

WM. HARPER, *President.*

W. V. LLOYD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable....	\$ 119,961.91	Capital stock.....	\$ 25,000.00
Cash and cash items	5,784.08	Due depositors.....	116,321.16
Credit subject to sight draft....	20,565.15	Due banks and others.....	30.00
Over drafts.. ..	33.89	Surplus and other profits.....	5,859.54
Real and personal property.....	865.67		
Total	\$ 147,210.70	Total	\$ 147,210.70

STATE BANK OF BADGER.

E. G. LARSON, *President.*O. OTTOSEN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 41,473.53	Capital stock.....	\$ 25,000.00
Cash and cash items	1,218.77	Due depositors.....	18,014.25
Credit subject to sight draft....	3,786.09	Due banks and others ..	3,515.56
Over drafts.....	7.00	Surplus and other profits.....	1,195.87
Real and personal property....	1,240.29		
Total.....	\$ 47,725.68	Total.....	\$ 47,725.68

STATE BANK OF VINTON.

PAUL CARRELL, *President.*W. S. GOODHUE, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 126,880.57	Capital stock.....	\$ 65,000.00
Cash and cash items	11,893.57	Due depositors.....	90,368.62
Credit subject to sight draft....	8,101.42	Due banks and others ..	
Over drafts	2,773.83	Surplus and other profits.....	4,312.24
Real and personal property.. ..	10,026.41		
Total	\$ 159,680.80	Total	\$ 159,680.86

STATE BANK OF ELLSWORTH.

M. H. BRINTON, *President.*O. A. CRAGWICK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 60,738.73	Capital stock	\$ 35,000.00
Cash and cash items	1,149.18	Due depositors.. ..	21,377.98
Credit subject to sight draft....	1,421.46	Due banks and others.....	107.56
Over drafts	618.36	Surplus and other profits.....	8,100.63
Real and personal property.....	658.44		
Total.....	\$ 64,586.17	Total.....	\$ 64,586.17

STATE BANK OF RADCLIFFE.

A. N. DRAKE, *President.*R. B. BALLARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 147,913.34	Capital stock.....	\$ 50,000.00
Cash and cash items.....	6,411.00	Due depositors.....	89,708.95
Credit subject to sight draft....	16,803.39	Due banks and others.....	11,000.00
Over drafts.....	85.68	Surplus and other profits.....	23,174.48
Real and personal property.....	2,670.02		
Total.	\$ 173,863.43	Total.....	\$ 173,863.43

STATE BANK OF BELMOND.

L. B. CLARK, *President.*W. S. PRITCHARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 100,716.24	Capital stock.....	\$ 75,000.00
Cash and cash items.....	5,578.66	Due depositors.....	28,491.76
Credit subject to sight draft....	6,071.23	Due banks and others.....	
Over drafts.....	96.21	Surplus and other profits.....	15,570.58
Real and personal property.....	6,600.00		
Total	\$ 119,062.34	Total	\$ 119,062.34

STATE BANK OF HULL.

O. L. DAVIDSON, *President.*E. W. HAZARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 73,355.07	Capital stock.....	\$ 50,000.00
Cash and cash items	5,400.35	Due depositors.....	34,165.95
Credit subject to sight draft....	603.28	Due banks and others.....	7,776.82
Over drafts.....	603.16	Surplus and other profits.....	3,492.68
Real and personal property....	15,473.49		
Total.....	\$ 95,435.35	Total.....	\$ 95,435.35

STATE BANK OF DEEP RIVER.

P. B. BURGESS, *President.*O. A. SWEET, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 55,642.83	Capital stock	\$ 25,000.00
Cash and cash items.....	3,675.74	Due depositors.....	38,020.94
Credit subject to sight draft....	4,126.96	Due banks and others.....	85.00
Over drafts	204.02	Surplus and other profits.....	1,526.61
Real and personal property.....	1,883.00		
Total.....	\$ 65,532.55	Total	\$ 65,532.55

STATE EXCHANGE BANK OF PARKERSBURG.

AARON WOLF, *President.*O. O. WOLF, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 183,276.80	Capital stock.....	\$ 50,000.00
Cash and cash items.	9,734.39	Due depositors.....	148,215.12
Credit subject to sight draft. .	6,390.26	Due banks and others	
Over drafts.. ..	1,939.69	Surplus and other profits	9,526.02
Real and personal property.	6,400.00		
Total.....	\$ 207,741.14	Total.....	\$ 207,741.14

STATE BANK OF DOWS.

R. W. BIRDSALL, *President.*H. E. SCHULTZ, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.. ..	\$ 36,967.31	Capital stock	\$ 25,000.00
Cash and cash items	5,777.68	Due depositors.. ..	19,588.07
Credit subject to sight draft....	2,480.91	Due Banks and others.....	1,500.00
Over drafts.....	1,877.07	Surplus and other profits.. ..	4,264.80
Real and personal property.....	3,250.00		
Total.....	\$ 50,362.97	Total.....	\$ 50,362.97

STATE BANK OF STRATFORD.

AUGUSTUS ANDERSON, *President.*

J. T. DRUG, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 44,654.65	Capital stock.....	\$ 25,000.00
Cash and cash items.....	4,830.67	Due depositors.....	29,711.69
Credit subject to sight draft....	6,126.94	Due banks and others.....	.....
Over drafts.	135.13	Surplus and other profits	1,910.35
Real and personal property.....	874.45		
Total	\$ 56,622.04	Total	\$ 56,622.04

STATE BANK OF LEDYARD.

A. N. DRAKE, *President.*

FRANK WEINER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 42,285.00	Capital stock.....	\$ 25,000.00
Cash and cash items....	724.60	Due depositors.....	12,635.39
Credit subject to sight draft ...	5,653.83	Due banks and others..	11,809.33
Over drafts.....	.....	Surplus and other profits..	8,211.30
Real and personal property.....	8,992.50		
Total.....	\$ 57,656.02	Total	\$ 57,656.02

STATE BANK OF STORY CITY.

JOHN MOLSTRE, *President.*

T. T. HENRYSON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 42,429.94	Capital stock	\$ 25,000.00
Cash and cash items.....	2,571.63	Due depositors.....	27,542.20
Credit subject to sight draft....	4,135.75	Due banks and others.....	.....
Over drafts.....	.....	Surplus and other profits	1,682.42
Real and personal property.....	5,037.00		
Total ..	\$ 54,224.62	Total.....	\$ 54,224.62

STATE BANK OF PORTSMOUTH.

PETER KORTH, *President.*R. F. SCROGGIN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 89,024.70	Capital stock.. ..	\$ 25,000.00
Cash and cash items	4,163.43	Due depositors	20,974.40
Credit subject to sight draft....	5,223.19	Due banks and others	2,000.00
Over drafts.....		Surplus and other profits.....	2,436.92
Real and personal property.....	2,000.00		
Total	\$ 50,411.32	Total	\$ 50,411.32

STATE BANK OF LAURENS.

O. S. ALLEN, *President.*BENJ. L. ALLEN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 90,881.22	Capital stock	\$ 50,000.00
Cash and cash items	6,123.09	Due depositors.....	50,883.09
Credit subject to sight draft....	9,355.31	Due banks and others.....	
Over drafts	978.75	Surplus and other profits.....	8,421.16
Real and personal property.....	10,962.85		
Total.....	\$ 118,304.25	Total.....	\$ 118,304.25

STATE BANK OF WEST BEND.

O. KORSLUND, *President.*J. C. BLACKFORD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 83,030.05	Capital stock.....	\$ 25,000.00
Cash and cash items.....	2,177.41	Due depositors.....	8,540.00
Credit subject to sight draft....	1,386.34	Due banks and others	2,000.00
Over drafts.....	6.76	Surplus and other profits.. ..	2,465.72
Real and personal property.....	1,405.25		
Total.....	\$ 88,005.51	Total.....	\$ 88,005.81

STATE BANK OF WOOLSTOCK

L. L. ESTES, *President.*

J. N. OMSTEAD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 36,531.87	Capital stock.....	\$ 25,000.00
Cash and cash items.....	1,129.86	Due depositors.....	17,569.20
Credit subject to sight draft....	5,427.89	Due banks and others.....	.....
Over drafts. ....	.....	Surplus and other profits.....	1,543.42
Real and personal property.....	1,023.00		
Total.....	\$ 44,112.62	Total....	\$ 44,112.62

STATE BANK OF STANHOPE.

H. E. FARDAL, *President.*

J. E. SOGARD, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 32,493.22	Capital stock.....	\$ 25,000.00
Cash and cash items	2,633.07	Due depositors	17,332.22
Credit subject to sight draft ...	1,973.61	Due banks and others.....	.....
Over drafts.....	5,877.94	Surplus and other profits....	1,855.62
Real and personal property....	1,210.00		
Total....	\$ 44,187.84	Total..	\$ 44,187.84

STATE BANK OF JEWELL.

W. J. CHAMBERLIN, *President.*

WM. ANDERSON, *Acting Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 37,561.69	Capital stock	\$ 25,000.00
Cash and cash items	5,334.76	Due depositors.....	20,531.20
Credit subject to sight draft...	1,577.85	Due banks and others.....	.....
Over drafts.....	2,037.80	Surplus and other profits.....	2,380.90
Real and personal property.....	1,400.00		
Total.....	\$ 47,912.10	Total.....	\$ 47,912.10

STATE BANK OF POCHAHONTAS.

C. S. ALLEN, *President.*

T. F. MC CARTAN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 26,587.17	Capital stock	\$ 25,000.00
Cash and cash items	4,540.70	Due depositors..	7,682.43
Credit subject to sight draft....	907.10	Due Banks and others.....	.....
Over drafts.....	101.10	Surplus and other profits.. ..	1,466.96
Real and personal property.....	2,013.14		
Total.....	\$ 35,149.39	Total.....	\$ 34,149.39

STATE BANK OF GERMANIA

A. N. DRAKO, *President.*

E. O. FITZ, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 21,025.27	Capital stock.	\$ 25,000.00
Cash and cash items.....	1,737.48	Due depositors.....	2,432.16
Credit subject to sight draft....	3,553.72	Due banks and others.....	75.00
Over drafts.	123.12	Surplus and other profits.....	1,065.57
Real and personal property.. ..	2,133.14		
Total.....	\$ 28,572.73	Total....	\$ 28,572.73

STATE BANK OF ARMSTRONG.

F. E. ALLEN, *President.*

GEO. STICKNEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 35,696.97	Capital stock.....	\$ 25,000.00
Cash and cash items	1,502.83	Due depositors	13,568.25
Credit subject to sight draft ...	302.56	Due banks and others	1,000.00
Over drafts.....	80.78	Surplus and other profits....	1,069.17
Real and personal property ...	2,975.08		
Total....	\$ 40,557.42	Total.....	\$ 40,657.42

SALIX BANK—SALIX.

JAS. F. TOY, *President.*

J. W. CURBIER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 41,000.26	Capital stock	\$ 30,000.00
Cash and cash items.....	515.97	Due depositors.....	15,564.00
Credit subject to sight draft....	3,410.59	Due banks and others.....	.....
Over drafts.....	2.50	Surplus and other profits	424.78
Real and personal property.....	1,060.06		
Total ..	\$ 45,989.38	Total.....	\$ 45,989.38

STATE BANK OF NEOLA.

GEO. E. KING, *President.*

A. A. WATTS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 59,951.96	Capital stock	\$ 30,000.00
Cash and cash items.....	5,173.33	Due depositors.....	45,481.16
Credit subject to sight draft....	10,750.47	Due banks and others.....	10,000.00
Over drafts	3,796.40	Surplus and other profits.....	.....
Real and personal property.....	5,750.00		
Total.....	\$ 85,431.16	Total	\$ 85,431.16

TAMA COUNTYSTATE BANK—GLADBROOK.

J. M. PUTMAN, *President.*

WILLIAM MEE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 137,955.83	Capital stock.....	\$ 40,000.00
Cash and cash items.	10,071.27	Due depositors.....	126,998.96
Credit subject to sight draft. .	16,442.11	Due banks and others .....	.....
Over drafts.. ..	142.39	Surplus and other profits	2,012.64
Real and personal property. ...	5,000.00		
Total.....	\$ 169,611.60	Total.....	\$ 169,611.60

TRAER STATE BANK—TRAER.

T. F. CLARK, *President.*R. O. MCCORMACK, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 51,968.72	Capital stock.....	\$ 25,000.00
Cash and cash items	8,862.50	Due depositors.....	50,269.61
Credit subject to sight draft....	7,635.70	Due banks and others.....	.....
Over drafts.....	6,498.73	Surplus and other profits.....	7,155.39
Real and personal property....	7,469.26		
Total.....	\$ 82,425.00	Total.....	\$ 82,425.00

UNION STATE BANK—WILTON.

O. B. STRONG, *President.*J. L. GIESLER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 379,312.64	Capital stock.....	\$ 52,900.00
Cash and cash items	17,220.51	Due depositors.....	387,235.70
Credit subject to sight draft....	32,763.37	Due banks and others ..	5,420.00
Over drafts.....	21,105.88	Surplus and other profits.....	19,205.59
Real and personal property....	14,758.89		
Total.....	\$ 464,761.29	Total.....	\$ 464,761.29

UNION STATE BANK—LA PORTE CITY.

G. W. HAYZLETT, *President.*A. VAN VALKENBURG, *Cashier.*

STATEMENT.

ASSETS	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 138,573.42	Capital stock.....	\$ 40,000.00
Cash and cash items	20,985.86	Due depositors.....	123,135.21
Credit subject to sight draft....	2,748.51	Due banks and others ..	.....
Over drafts	442.83	Surplus and other profits.....	9,652.23
Real and personal property.. ..	10,036.82		
Total	\$ 172,787.44	Total	\$ 172,787.44

UNION BANK—SHELDON.

G. W. SHERWOOD, *President.*W. H. SLEEPER, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 97,180.78	Capital stock.....	\$ 40,000.00
Cash and cash items.....	16,078.60	Due depositors.....	74,042.03
Credit subject to sight draft....	7,423.02	Due banks and others.....	5,000.00
Over drafts.....	1,167.60	Surplus and other profits.....	16,405.73
Real and personal property.....	13,508.48		
Total ..	\$ 135,448.68	Total.....	\$ 135,448.68

UNION STATE BANK—WEST BEND.

ALEX. YONNIE, *President.*A. O. BROWN, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 55,346.96	Capital stock.....	\$ 45,000.00
Cash and cash items.....	3,311.19	Due depositors.....	18,992.93
Credit subject to sight draft....	6,437.64	Due banks and others.....	.....
Over drafts.....	246.40	Surplus and other profits.....	3,149.31
Real and personal property.....	1,800.00		
Total.....	\$ 67,142.19	Total	\$ 67,142.19

WAYNE COUNTY STATE BANK—CORYDON.

J. W. FREELAND, *President.*H. B. BRACEWELL, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 135,023.36	Capital stock.....	\$ 75,000.00
Cash and cash items.	6,701.79	Due depositors.....	60,292.30
Credit subject to sight draft. .	2,684.41	Due banks and others .....	.....
Over drafts.. ..	1,150.26	Surplus and other profits	19,182.43
Real and personal property. ...	8,915 00		
Total.....	\$ 154,474.82	Total.....	\$ 154,474.82

WEST BRANCH BANK—WEST BRANCH.

T. COGGESHALL, *President.*J. E. MYERS, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 102,517.07	Capital stock.....	\$ 50,000.00
Cash and cash items.....	5,190.81	Due depositors.....	50,550.42
Credit subject to sight draft....	3,609.10	Due banks and others.....	10,000.00
Over drafts.....	493.92	Surplus and other profits.....	16,186.69
Real and personal property.....	14,026.41		
Total ..	\$ 126,737.31	Total.....	\$ 126,737.31

WARREN COUNTY BANK—INDIANOLA.

WM. BUXTON, *President.*WM. BUXTON, JR., *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 128,902.80	Capital stock.....	\$ 60,000.00
Cash and cash items.....	11,373.23	Due depositors.....	87,748.47
Credit subject to sight draft....	11,016.85	Due banks and others.....	
Over drafts	890.97	Surplus and other profits.....	20,435.38
Real and personal property.....	16,000.00		
Total.....	\$ 168,183.85	Total	\$ 168,183.85

WASHTA STATE BANK—WASHTA.

JAS. ROBERTSON, *President.*JAS. ROBERTSON, JR., *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 49,707.34	Capital stock.....	\$ 25,000.00
Cash and cash items.	5,117.35	Due depositors.....	40,305.36
Credit subject to sight draft.	8,840.57	Due banks and others	3,060.00
Over drafts.. ..	56.70	Surplus and other profits	7,007.98
Real and personal property.	11,651.38		
Total.....	\$ 75,373.34	Total.....	\$ 75,373.34

WORTH COUNTY BANK—NORTHWOOD

B. H. BECHTOLD, *President.*HENRY T. TOYE, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.	\$ 124,744.02	Capital stock	\$ 60,000.00
Cash and cash items	27,570.69	Due depositors.	97,893.51
Credit subject to sight draft....	8,079.34	Due Banks and others.....	5,000.00
Over drafts.....	579.04	Surplus and other profits..	5,912.95
Real and personal property.....	7,832.37		
Total.....	\$ 168,806.46	Total.....	\$ 168,806.46

WINTHROP STATE BANK—WINTHROP

J. PALMETIER, *President.*E. BRINTNALL, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 45,293.65	Capital stock.....	\$ 25,000.00
Cash and cash items.....	3,243.50	Due depositors.....	42,215.52
Credit subject to sight draft....	6,914.18	Due banks and others.....	
Over drafts.	10,775.45	Surplus and other profits.....	1,591.01
Real and personal property.....	2,579.75		
Total.....	\$ 68,806.53	Total....	\$ 68,806.53

WAUKON STATE BANK—WAUKON.

G. W. STODDARD, *President.*L. W. HARSEY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 163,874.95	Capital stock.....	\$ 40,000.00
Cash and cash items	11,877.73	Due depositors	169,277.12
Credit subject to sight draft ...	25,588.44	Due banks and others	240.00
Over drafts.....	1,602.18	Surplus and other profits....	2,815.93
Real and personal property ...	9,389.75		
Total....	\$ 212,333.05	Total.....	\$ 212,333.05

WEBSTER COUNTY STATE BANK—GOWRIE.

J. C. CHENEY, *President.*L. McCLELLAND, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	\$ 29,456.61	Capital stock	\$ 25,000.00
Cash and cash items	2,103.20	Due depositors.....	10,620.90
Credit subject to sight draft...	2,947.28	Due banks and others.....	.....
Over drafts.....	208.55	Surplus and other profits.....	896.40
Real and personal property.....	1,799.66		
Total.....	\$ 36,517.30	Total.....	\$ 36,517.30

WATERLOO STATE BANK—WATERLOO.

O. F. COUCH, *President.*J. D. EASTON, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable ..	\$ 51,568.10	Capital stock..	\$ 50,000.00
Cash and cash items .	14,354.49	Due depositors	30,230.31
Credit subject to sight draft....	2,360.47	Due banks and others ...	.....
Over drafts.....	573.41	Surplus and other profits.....	.....
Real and personal property.....	11,373.84		
Total	\$ 80,230.31	Total	\$ 80,230.31

WINFIELD STATE BANK—WINFIELD.

J. O. GREEN, *President.*H. S. YOUNG, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 4,030.55	Capital stock	\$ 25,000.00
Cash and cash items .....	.....	Due depositors.....	.....
Credit subject to sight draft....	19,200.91	Due banks and others.....	.....
Over drafts .	.....	Surplus and other profits.....	121.46
Real and personal property.....	1,860.00		
Total.....	\$ 25,121.46	Total.....	\$ 25,121.46

WHITTEMORE STATE BANK—WHITTEMORE.

G E. BOYLE, *President,*CORY RIDGWAY, *Cashier.*

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable.....	\$ 39,293.38	Capital stock.....	\$ 35,000.00
Cash and cash items.....	2,502.25	Due depositors.....	19,790.47
Credit subject to sight draft....	6,569.83	Due banks and others.....	.....
Over drafts.....	182.68	Surplus and other profits.....	657.53
Real and personal property.....	6,949.86		
Total.	\$ 55,448.00	Total.....	\$ 55,448.00

STATEMENT No. L.

Showing the Assets of State Banks (so called) on the 30th day of June, 1893, in tabulated form.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Overdrafts.	Real and personal prop-erty.	
Adel	Adel Bank.....	S. M. Leach ..	\$ 108,921.34	\$ 12,160.28	\$ 10,826.40	\$ 1,033.58	\$ 6,000.00	\$ 138,941.60
Avoca	Avoca Bank.....	John J. Spindler...	222,716 60	19,333.55	35,516.08	7,431.43	10,653.56	295,651.22
Anthon.....	Anthon State Bank...	John R. Welch.....	63,827.03	3,190.67	4,315.68	.....	2,303.60	73,638.98
Albia.	Albia State Bank.....	S. W. Pennington..	38,539.42	8,360.17	1,794.60	10.00	1,834.38	50,538.57
Algona	Algona State Bank	Chas. C. St. Clair ..	54,484.01	5,727.16	6,977.78	752.58	17,758.00	85,699.53
Parkersburg	Beaver Valley State Bank	S. S. Striker	101,469.80	8,797.63	9,649.72	1,684.78	2,000.00	123,601.93
Blairstown.	Benton County State Bank	John Lorenz	78,090.90	12,794.89	13,809.61	301.93	7,850.14	112,847.47
Hastings	Botna Valley State Bank.....	R. S. McDonough..	57,809.92	3,607.29	7,411.05	1,185.25	13,672.77	93,686.28
Bennett	Bennett State Bank.....	M. G. Blackman ...	65,656.08	2,132.39	4,625.63	4,001.75	1,189.04	77,604.89
Iowa Falls....	Bank of Iowa Falls	H. O. Miller	124,628 35	10,569 09	6,472.36	4,089.64	6,789.85	154,549.79
Keota.....	Bank of Keota	E. G. Wilson	108,792.71	17,783.93	29,488.63	1,587.40	9,000.00	166,652.67
Lineville	Bank of Lineville.....	A. L. Rockhold	126,614.65	8,864.84	1,981.07	1,912.03	14,658.55	153,037.14
West Union	Bank of West Union.....	F. Y. Whitmore....	176,722.36	16,656.03	1,279.90	826.88	8,535.68	204,020.86
Lansing	Bank of Lansing.....	S. H. Hazleton	178,798.32	18,218.84	19,195.89	2,700.99	4,200.00	223,114 04

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Over drafts.	Real and personal property.	
Livermore	Bank of Livermore.....	C. Korslund	\$ 75,321.64	\$ 4,752.34	\$ 13,707.55	\$ 466.93	\$ 1,515.17	\$ 95,763.63
Cedar Rapids...	Bohemian American Bank.....	J. W. Bowditch	75,615.35	17,461.02	25,918.47	303.90	2,722.80	122,111.54
Storm Lake.....	Buena Vista State Bank.....	J. K. Lemon.....	64,220.63	2,704.59	2,439.05	1,687.63	25,000.00	96,032.10
Hampton.....	Citizens' Bank.....	G. G. Clemmer.....	397,923.90	12,778.66	23,940.08	7,878.12	16,501.51	458,122.23
Des Moines.....	Capital City State Bank	J. A. McKinney.....	285,228.46	32,723.49	65,672.36	1,504.35	55,500.00	410,628.66
Tipton.....	Cedar County State Bank.....	S. G. Frink	137,762.93	13,134.91	22,763.41	1,868.20	8,160.00	183,629.60
Council Bluffs...	Citizens' State Bank.....	Chas. R. Hannan...	713,112.34	82,472.00	185,927.99	6,892.97	7,582.49	1,005,987.79
Osceola.	Clarke County Bank.....	S. S. Wiek	56,793.18	6,089.41	2,310.64	202.06	11,414.80	77,809.89
Denison	Crawford County State Bank.....	M. E. Jones.....	218,560.90	20,838.17	27,157.41	16,785.97	23,200.00	306,542.45
Cherokee.....	Cherokee State Bank.....	E. D. Huxford.....	181,464.52	27,029.16	13,505.24	1,101.63	12,798.08	235,893.63
Cascade.....	Cascade Bank.....	H. L. Dehner. . . .	283,648.47	7,233.63	4,644.06	3,278.11	3,500.00	302,304.29
Meriden	Cherokee County State Bank.....	A. A. Smith.	49,880.03	3,909.49	1,998.13	56.75	3,698.40	59,442.80
Independence....	Commercial State Bank.....	C. M. Shillinglaw..	238,175.14	23,508.11	26,210.46	380.13	9,028.49	297,312.93
Eagle Grove	Citizens' State Bank.....	A. N. Odenheimer..	150,769.94	16,343.90	14,751.33	506.96	6,500.00	188,872.03
Marshalltown...	Commercial State Bank.....	J. M. Woodworth...	176,704.02	20,087.81	15,277.12	2,229.60	20,519.10	234,817.65
Dubuque	Citizens' State Bank.....	H. P. Willing.....	363,361.98	31,443.13	8,943.76	388.87	4,300.00	399,442.23
Eldora.....	City State Bank.....	O. E. Welch	114,610.90	14,584.13	12,305.77	251.88	9,842.77	151,595.45

Postville	Citizens State Bank.....	Jas. M. McEwin . .	69,791.77	3,307.70	3,406.96	609.42	3,160.92	100,116.82
Corydon... .	Citizens State Bank.....	O. Halliday.....	66,364.29	1,308.81	1,414.32	917.97	3,404.27	62,380.73
Madrid	Citizens State Bank.....	W. D. Moore.. ..	61,214.24	3,625.11	8,821.94	.....	2,276.00	65,936.29
Oakland.....	Citizens State Bank.....	L. F. Potter.....	110,105.42	11,055.15	17,147.16	81.06	7,439.24	145,828.02
Clear Lake.	Cerro Gordo State Bank.....	H. E. Palmeter....	64,523.34	7,523.31	10,722.53	1,782.68	5,400.00	89,924.89
Glidden.....	Citizens State Bank.....	E. L. Welch.....	60,131.44	4,712.95	4,109.68	748.25	3,007.00	72,769.32
Waukon.....	Citizens State Bank.....	W. E. Beddow.....	82,428.32	14,298.92	5,550.77	.....	2,845.29	105,188.30
Elgin.....	Citizens State Bank.....	O. F. Becker... ..	44,731.83	5,404.42	961.54	2,755.96	3,942.30	57,786.05
Grand Junction.	Citizens State Bank.. ..	Daniel Embree.....	31,455.34	4,671.39	3,881.57	98.18	2,220.74	42,327.22
Goldfield	Citizens State Bank.....	F. F. McElhinney .	60,030.51	1,928.32	3,094.85	1,703.01	1,616.50	68,973.19
Coggon.....	Coggon State Bank.....	H. F. Brainard....	31,567.25	3,584.67	5,609.52	3,408.25	2,812.60	47,042.29
Centerville.....	Citizens State Bank.....	J. K. Huys.....	75,100.92	12,223.69	3,819.12	476.06	10,000.00	101,619.79
Cleghorn	Oleghorn State Bank.....	Geo. R. Long.	33,143.93	2,268.13	6,670.59	12.68	1,851.00	43,957.25
Storm Lake.....	Commercial State Bank.....	A. C. Tiede.....	94,973.48	4,837.03	8,000.63	271.83	14,945.71	122,528.68
Manchester	Delaware County State Bank.	W. H. Leeds	198,180.14	20,939.11	15,434.70	163.23	21,516.45	256,233.68
Dubuque	Dubuque County Bank... .	Ed. W. Duncan....	210,510.25	13,216.60	18,985.90	1,683.97	1,600.00	246,601.72
Danbury	Danbury Bank.. ..	I. B. Santee	40,285.79	5,812.00	8,088.47	949.01	6,078.61	61,213.88
Spirit Lake.....	Dickinson County Bank.....	A. W. Osborn.	63,022.01	9,971.61	4,634.15	842.54	5,104.24	84,474.55
Estherville.....	Estherville State Bank	James Espeset.....	94,586.03	6,852.02	8,330.50	8.81	9,720.34	119,493.35
Early	Early State Bank.....	E. M. Fuller.....	47,034.38	3,335.62	1,379.64	407.06	3,600.00	55,766.70
Walnut.....	Exchange State Bank.....	O. Mosher	168,153.40	7,358.01	21,002.82	7,996.49	10,000.00	214,510.72
Stuart	Exchange State Bank.....	H. M. Mannington.	132,214.89	20,518.94	14,674.68	1,176.77	7,500.00	176,085.28
Elkader....	Elkader State Bank	H. G. McGaharen..	111,645.97	18,597.78	4,965.88	.....	5,807.74	141,017.37
Dows.....	Farmers Exchange Bank.....	G. O. Jameson.....	81,883.20	6,100.48	6,946.55	554.05	12,768.12	107,747.40

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to sight draft.	Over drafts.	Real and personal prop-erty.	
Wilton.....	Farmers' and Citizens' Bank.....	J. E. Park.....	\$ 125,994.84	3,802.38	5,319.14	3,142.30	700.00	138,958.66
Bonaparte.....	Farmers and Traders' Bank.....	J. A. Johnson....	95,517.86	17,509.59	4,893.12	.....	3,351.42	121,271.98
Corydon	Farmers' and Merchants' Bank ..	J. A. Harper	135,406.63	5,300.51	1,495.67	2,676.86	2,920.44	147,609.11
Paullina..	Farmers' State Bank	Stephen Harris....	43,399.63	2,646.81	3,532.97	1,839.08	14,476.10	65,894.59
Greene	First State Bank.....	O. C. Perrin	188,489.34	8,870.02	10,188.54	9,621.80	7,900.00	225,069.70
Columbus Junction	Farmers' & Merchants' State Bank	W. H. Paugh.....	101,428.45	22,069.33	7,370.26	3,511.90	97.90	135,377.84
Charter Oak	Farmers' State Bank	D. O. Johnson.....	64,223.73	2,972.80	10,007.48	2,337.40	3,870.00	83,461.41
Sloan.....	Farmers' State Bank.....	Geo S. Jeffrey.....	38,739.42	2,539.77	2,229.04	106.41	2,480.31	46,094.95
Ute..	First Ute State Bank.....	Richard Palmer ...	30,226.47	1,559.39	22,408.60	1.35	2,800.00	56,995.81
Seymour.....	Farmers' and Drovers' State Bank.	L. W. Lewis	87,428.00	10,073.94	5,477.79	.....	1,039.12	104,018.94
Rockwell.	Farmers State Bank.	T. L. Chappell	44,116.68	3,087.21	4,959.52	1,107.97	5,463.81	58,734.19
Oskaloosa	Farmers' and Traders' State Bank.	John H. Warren...	172,168.99	24,254.68	44,670.69	215.42	615.00	241,924.78
Cascade.....	Farmers' & Merchants' State Bank	J. W. Beatty.....	82,180.61	2,541.66	3,793.44	1,159.02	4,693.64	94,367.77
Neola....	Farmers' & Merchants' State Bank	Peter Egan, Jr.....	68,759.26	6,293.54	24,515.50	677.04	12,000.00	102,245.34
Jewell Junction.	Farmers' and Traders' State Bank.	Att. Alexander....	39,202.13	3,977.14	1,630.56	2,296.00	2,500.00	49,505.82
Dubuque	German State Bank.....	Chas. Sass.....	881,609.04	35,110.26	40,536.32	84.68	13,800.00	971,090.49
Waverly	German American Loan & T. Co ...	Julian Buddick....	164,647.73	19,445.18	8,053.50	5,832.47	7,600.00	205,578.97

AUDITOR OF STATE.

Davenport	German State Bank.....	D. A. Gehrig.	216,591.94	19,631.49	10,923.87	35.63	4,673.09	251,351.55
Guthrie Center..	Guthrie State Bank	E. C. Lane.....	128,403.55	14,907.90	13,324.54	1,266.30	1,630.85	169,459.20
Le Mars	German State Bank	O. H. Becker	139,555.64	10,311.82	10,307.85	1,226.75	3,221.18	169,633.25
Jefferson	Greene County State Bank....	M. M. Head	179,187.35	8,830.63	14,276.25	197.50	10,000.00	212,491.73
Galva	Galva State Bank.....	Geo. B. Whealen...	43,216.60	2,504.19	6,750.36	1,253.67	8,010.62	61,735.44
Eldora	Hardin County Bank.....	O. McKeen Duren .	205,996.60	23,632.54	30,747.33	786.66	19,501.75	280,654.88
Humboldt.....	Humboldt County Bank	R. J. Johnston	111,116.52	12,467.10	16,600.05	254.81	5,210.89	145,709.37
Hartley.....	Hartley State Bank	F. R. Patch	152,077.99	2,360.41	4,572.24	1,116.15	4,481.91	164,608.70
Webster City	Hamilton County State Bank.....	Cyrus Smith	250,495.12	15,258.16	25,623.37	6,904.81	8,000.00	301,281.46
Hubbard	Hubbard State Bank.....	D. E. Byam	96,676.06	3,826.74	2,540.66	179.97	3,171.92	106,365.85
Humeston.....	Humeston State Bank..	E. F. Dent.....	29,955.32	1,684.04	2,248.96	1,442.18	4,644.17	39,974.67
Hazelton	Hazelton State Bank.....	Willis G. Kiefer....	32,563.77	1,484.36	7,350.04	75.17	1,740.55	43,213.89
Hull	Iowa State Bank.....	E. H. Reimann....	56,799.60	6,616.62	7,984.93	2,003.04	2,971.25	76,280.34
Iowa City	Iowa City State Bank.....	Perry E. Clark. ...	116,201.80	10,851.54	5,432.12	2,084.60	17,500.00	152,070.06
Belmond	Iowa Valley State Bank.....	D. E. Packard.....	60,487.42	11,406.69	5,216.40	147.03	6,304.66	83,562.20
Osceola	Iowa State Bank.....	F. W. Haskins.....	90,627.28	10,238.47	3,163.94	1,091.63	6,239.02	111,360.34
Algona	Kossuth County Bank.....	Lewis H. Smith....	124,802.76	8,610.74	31,945.39	1,606.63	12,970.35	179,936.87
Sigourney....	Keokuk County Bank... ..	S. W. Brunt.....	155,835.54	23,531.34	12,022.24	302.15	8,861.77	200,053.04
Keosauqua. . .	Keosauqua State Bank.....	John L. Therme....	21,815.88	10,925.47	9,172.44	286.18	1,050.00	43,249.97
Lake Park.....	Lake Park State Bank.....	M. D. Green	63,416.46	2,041.46	2,832.01	5,059.84	12,219.26	85,589.03
Lamoni.....	Lamoni State Bank.....	D. F. Nicholson....	57,199.75	10,152.32	3,056.19	442.87	6,000.00	76,861.13
Lake View.. .	Lake View State Bank.	F. S. Needham.....	39,812.89	2,235.86	1,684.19	36.21	3,400.00	47,169.06
Monticello.....	Monticello State Bank.....	H. M. Carpenter...	574,915.81	34,053.34	36,372.15	3,138.16	14,567.24	693,066.70
Marshalltown....	Marshalltown State Bank.....	A. F. Balch.....	314,487.85	31,278.88	33,456.67	4,154.45	21,987.66	405,365.51
Macedonia	Macedonia State Bank....	Jas. M. Kelley... ..	129,834.30	5,612.74	4,962.43	3,490.93	3,760.96	147,861.86

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.				Over drafts.	Real and per-sonal prop-erty.	Total assets.
			Bills receivable	Cash and cash					
Osk. Coes.....	Mahaska County State Bank.....	John E. Barnes	\$ 263,591.61	\$ 45,041.67	\$ 31,360.05	\$ 3,908.08	\$ 1,000.00	\$ 434,910.41	
Mapleton.....	Monona County State Bank	L. H. Gordon	46,619.35	6,230.36	3,242.61	230.05	12,227.77	68,510.16	
Correctionville...	Merchants State Bank	N. Farnsworth.	46,483.30	4,480.22	10,518.15	8.98	7,552.18	69,020.78	
Maurice	Maurice State Bank.....	A. E. Thompson.....	30,546.03	6,397.43	4,560.57	644.66	16,874.30	67,003.01	
Monona.....	Monona State Bank.....	F. M. Orr.....	68,080.89	16,353.93	8,928.09	.....	3,989.87	87,351.56
Orange City.....	Northwestern State Bank.	A. Van der Meide..	160,565.02	6,439.89	4,753.03	196.66	7,000.00	178,914.62	
Hawarden.. ..	Northwestern State Bank.....	E. A. Bass.....	112,403.35	7,544.86	5,141.62	752.19	9,372.38	136,217.35	
Onawa.....	Onawa State Bank.....	O. H. Huntington..	82,139.67	4,177.50	7,442.88	230.87	7,176.35	101,167.27	
Oxford	Oxford State Bank.....	H. N. Linebarger..	102,280.42	9,776.50	2,660.85	5,279.31	4,360.00	124,348.07	
West Liberty....	Peoples Bank.....	Howell Hise.....	161,756.62	7,234.43	16,157.65	5,777.20	10,330.77	201,256.67	
Humboldt.....	Peoples Bank.....	J. W. Foster.....	202,916.35	15,491.01	28,032.32	570.14	10,000.00	255,643.82	
Emmetsburg....	Palo Alto County Bank.....	W. J. Brown.....	187,727.84	45,117.35	30,201.36	8,021.37	12,734.72	274,802.64	
Pringhar.....	Pringhar State Bank.....	G. W. Sches	47,804.29	4,262.19	6,110.19	4.07	25,850.49	65,120.22	
Postville.....	Postville State Bank	F. W. Roberts	140,106.93	4,512.40	9,750.18	606.63	922.50	165,906.66	
Pomeroy.....	Pomeroy State Bank.....	J. H. Lowrey.....	62,125.28	5,621.30	13,707.36	113.64	5,483.45	87,034.13	
Blceville.....	Blceville State Bank	O. O. Earnst.....	53,402.44	6,121.37	8,148.77	152.23	3,677.30	74,483.11	
Reinbeck.....	Reinbeck State Bank.....	James Porter	69,321.65	10,356.90	11,326.91	161.36	10,457.19	101,863.43	

Sheldon.....	Sheldon State Bank.....	Ed. U. Brown.....	203,146.49	9,100.14	20,178.12	3,314.59	9,400.03	245,197.96
Correctionville..	Sioux Valley State Bank	Geo. A. Balley....	124,111.96	9,897.63	14,585.74	2,430.81	15,344.46	160,370.02
Harlap.	Shelby County State Bank.....	M. K. Campbell....	121,284.13	9,783.79	27,034.57	5,053.84	15,670.51	179,748.84
Sanborn.	Sanborn State Bank.	Morton Wilbur....	126,466.93	10,343.96	5,915.29	588.93	9,434.76	153,238.90
Strawberry Point	Strawberry Point State Bank.....	L. F. Carrier. . .	146,499.54	13,355.56	20,832.59	5,256.37	6,020.02	191,403.08
Silver City.....	Silver City State Bank... ..	W. B. Oaks.....	108,114.77	4,967.54	19,703.03	.....	6,491.02	129,276.39
Keokuk	State Bank of Keokuk... ..	H. T. Graham.....	265,109.51	58,783.81	73,608.08	2,212.58	7,000.00	406,713.93
Sutherland.....	Sutherland State Bank.....	W. P. Davis.....	103,328.46	5,340.36	6,317.62	26.44	11,864.93	126,873.83
Sac City	Sac County State Bank.	E. N. Balley.....	155,650.94	19,057.20	25,672.62	4,771.72	9,500.00	214,652.48
Dayton.	State Bank of Dayton.....	C. D. Waterbury...	62,622.48	9,147.84	9,221.26	785.97	2,873.00	84,633.55
Rock Valley.....	State Bank of Rock Valley.....	F. M. Bunting.....	55,214.56	8,334.17	7,750.48	210.03	3,855.93	75,365.17
Eagle Grove.....	State Bank of Eagle Grove.....	J. R. Smith.....	57,294.77	5,068.14	8,478.27	495.60	4,500.00	69,838.78
Bloomfield	State Bank of Bloomfield.....	John R. Wallace...	119,118.62	21,255.53	3,086.96	1,609.41	1,000.00	146,070.52
Manning.....	State Bank of Manning.....	F. A. Bennett	87,454.47	4,880.63	6,153.73	2,273.39	6,000.00	106,764.22
Tabor.....	State Bank of Tabor.	E. W. Brooks.....	55,364.93	5,471.03	1,469.84	3,441.46	1,649.20	67,396.46
Waverly.....	Sate Bank of Waverly.	Louis Case	284,339.11	28,304.73	903.62	3,087.25	4,500.00	321,134.71
Sloan.....	Sloan State Bank.....	L. B. Chopin.....	107,399.30	7,468.70	11,507.70	381.68	7,842.34	134,599.72
Prairie City.....	State Bank of Prairie City.....	W T. Sandy.....	42,572.99	7,461.70	7,827.29	3,499.16	7,000.00	68,361.14
Williams	State Bank of Williams.....	E. J. Johnson.....	51,238.19	6,620.65	3,154.18	27.23	2,386.40	63,423.65
Renwick.....	State Bank of Renwick.....	L. M. Smith.....	57,897.36	2,458.37	7,987.81	802.80	2,955.22	72,101.56
Bancroft	State Bank of Bancroft.....	O. R. Moorehouse..	85,494.43	6,044.30	9,679.46	545.98	9,187.56	110,951.73
Ottumwa.....	State Bank of Ottumwa.....	H. P. Colt.....	72,457.51	10,245.55	7,670.26	78.52	1,151.63	91,603.48
Mediapolis.. ..	State Bank of Mediapolis	W. V. Lloyd . . .	119,961.91	6,784.08	20,565.15	23.89	885.67	147,210.70
Badger.....	State Bank of Badger.....	O. Ottosen.....	41,473.53	1,218.77	3,786.09	7.00	1,240.29	47,723.68
Vinton	State Bank of Vinton	W. S. Goodhue	126,380.57	11,898.57	8,101.42	2,773.83	10,026.47	159,690.86

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	ASSETS.					Total assets.
			Bills receivable	Cash and cash items.	Credits subject to slight draft.	Overdrafts.	Real and personal prop-erty.	
Ellworth.....	State Bank of Ellsworth.....	O. G. Oragevick...	60,738.73	1,149.18	1,421.46	618.36	658.44	64,596.17
Radcliffe.....	State Bank of Radcliffe.....	B. B. Ballard.....	147,913.34	6,411.00	16,503.30	85.68	2,670.02	172,883.43
Belmond.....	State Bank of Belmond.....	W. S. Pritchard...	100,716.24	5,578.66	6,071.23	96.21	6,600.00	119,062.34
Hull.....	State Bank of Hull.....	E. W. Hazard.....	73,355.07	5,400.35	613.28	603.10	15,473.49	95,435.35
Deep River.	State Bank of Deep River.....	O. A. Sweet.....	55,642.83	2,675.74	4,126.96	204.02	1,883.00	65,532.55
Parkersburg.....	State Exchange Bank of Parker's b'g	C. O. Wolf.....	183,276.80	9,724.39	6,390.26	1,939.60	6,400.00	207,741.14
Dows.....	State Bank of Dows	H. E. Schultz.....	36,967.31	5,777.68	2,480.91	1,877.07	3,250.00	50,355.97
Stratford.	State Bank of Stratford.....	J. T. Drug.....	44,654.65	4,830.87	6,126.94	153.13	874.45	55,622.04
Ledyard.....	State Bank of Ledyard.....	Frank Weiner.....	42,283.00	724.60	5,653.83	.....	8,902.50	57,656.02
Story City.....	State Bank of Story City.....	T. T. Henryson...	42,429.94	2,571.93	4,135.75	.....	5,087.00	54,234.62
Portsmouth.. ...	State Bank of Portsmouth.....	R. F. Scroggins...	39,024.70	4,163.43	5,223.19	.....	2,000.00	50,411.32
Laurens	State Bank of Laurens.....	Benj. L. Allen.....	90,894.22	6,123.09	9,355.34	978.75	10,962.85	118,304.25
West Bend.	State Bank of West Bend.....	J. C. Blackford...	33,630.05	2,177.41	1,386.84	6.76	1,405.25	38,005.81
Woolstock... ..	State Bank of Woolstock.....	J. N. Omstead.....	36,531.87	1,129.86	5,427.89	.....	1,683.06	44,112.62
Stanhope.	State Bank of Stanhope....	J. E. Sogard.....	32,406.32	2,638.07	1,973.61	5,877.94	1,210.00	44,167.84
Jewell	State Bank of Jewell....	W. Anderson(act'g)	37,561.69	5,334.70	1,577.65	2,037.80	1,400.00	47,912.10
Pocahontas	State Bank of Pocahontas.....	T. F. McOartan....	26,567.17	4,540.79	907.19	101.10	2,013.14	34,149.39

Germania	State Bank of Germania.....	E. O. Pitts	21,085.97	1,737.43	3,553.73	123.12	2,133.14	23,572.73
Armstrong.....	State Bank of Armstrong.....	Geo. Stickney.....	35,696.37	1,502.33	302.56	69.73	2,975.93	40,537.43
Salix.....	Salix State Bank.....	J. W. Currier.	41,000.26	515.97	3,410.50	2.50	1,000.00	45,959.88
Neola.	State Bank of Neola.....	A. A. Watts	59,951.96	5,173.33	10,756.47	3,706.40	5,750.00	85,431.16
Gladbrook.....	Tama County State Bank.....	William Mee.....	137,935.83	10,071.27	10,442.11	142.39	5,000.00	169,611.60
Trass	Trass State Bank.....	R. O. McCormack..	51,968.72	8,832.51	7,635.70	6,498.73	7,409.29	82,426.00
Wilton.....	Union State Bank.....	J. L. Giesler.....	379,313.64	17,220.51	32,763.37	21,105.86	14,356.89	464,761.25
La Porte.....	Union State Bank.....	A. Van Valkenburg	133,573.42	20,985.86	2,748.51	442.83	10,036.82	172,737.44
Sheldon	Union State Bank.. ..	W. H. Sleeper.....	97,180.78	16,078.09	7,423.02	1,167.69	13,598.48	135,448.66
West Bend.....	Union State Bank.....	A. C. Brown	55,343.96	3,311.19	3,437.64	246.40	1,800.00	67,142.19
Corydon	Wayne County State Bank.. ..	H. B. Bracewell....	135,023.36	6,701.79	2,684.41	1,150.26	8,915.00	154,474.82
West Branch. ...	West Branch Bank.....	J. E. Myers	102,517.07	5,190.81	3,909.10	493.92	14,626.41	126,737.31
Indianola.....	Warren County Bank.....	Wm. Buxton, Jr....	123,902.80	11,373.23	11,016.85	890.97	16,000.00	168,183.85
Washta	Washta State Bank	Jas. Robertson, Jr.	49,707.34	5,117.35	8,840.57	56.70	11,651.38	75,373.34
Northwood	Worth County Bank.....	Henry T. Toye.....	124,744.02	27,570.69	8,070.34	579.04	7,833.37	168,806.46
Winthrop	Winthrop State Bank.....	E. Brintnall.....	45,293.65	3,243.50	6,914.18	10,775.45	2,579.75	68,806.53
Waukon	Waukon State Bank.....	L. W. Hersey.....	163,874.95	11,877.73	25,588.44	1,602.18	9,359.75	212,333.05
Gowrie	Webster County State Bank.....	L. McClelland	29,456.61	2,103.20	2,947.28	208.55	1,799.66	36,517.39
Waterloo	Waterloo State Bank.....	J. D. Easton.....	51,568.10	14,354.49	2,360.47	573.41	11,373.84	80,230.31
Winfield	Winfield State Bank.....	H. S. Young.....	4,030.55	.....	19,200.91	.....	1,890.00	25,121.46
Whittemore.....	Whittemore State Bank.....	Corry Ridgeway...	39,293.36	2,502.25	6,569.83	132.03	6,949.36	55,448.00
		Total assets.....	\$ 20,534,831.51	\$ 1,869,632.63	\$ 2,126,090.32	\$ 303,982.71	\$ 1,281,278.95	\$ 26,120,866.12

STATEMENT No. LI.

Showing the Liabilities of State Banks (so called) on the 30th day of June, 1893, in tabulated form.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus.	Undivided profits.	
Adel	Adel Bank	S. M. Leach.....	\$ 82,409.83	\$	\$ 50,000.00	\$	\$ 5,531.77	138,941.60
Avoca	Avoca Bank	John J. Spindler...	218,626.77	25,000.00	50,000.00	.....	2,024.45	295,651.22
Anthon	Anthon State Bank...	John R. Welch.....	32,077.71	10,000.00	25,000.00	3,000.00	3,561.27	73,638.98
Albia	Albia State Bank	S. W. Pennington..	23,186.40	.....	25,000.00	.....	2,352.17	50,538.57
Algona	Algona State Bank.....	Chas. O. St. Clair..	81,945.28	.....	50,000.00	3,000.00	754.25	85,699.53
Parkersburg	Beaver Valley State Bank...	S. S. Striker.....	54,236.88	.....	50,000.00	10,000.00	9,365.65	123,601.93
Blairstown	Benton County Bank.....	John Lorenz	82,564.10	.....	25,000.00	.....	5,283.87	112,847.47
Hastings	Botna Valley Bank.....	R. S. McDonough..	41,248.79	.....	25,000.00	.....	17,437.49	83,686.28
Bennett	Bennett State Bank	M. G. Blackman....	37,861.29	11,505.05	25,000.00	2,500.00	738.55	77,604.89
Iowa Falls.....	Bank of Iowa Falls..	H. C. Miller	83,406.70	10,000.00	50,000.00	.....	11,143.09	154,549.79
Keota	Bank of Keota.....	E. G. Wilson.....	95,683.48	11,265.99	35,000.00	.....	24,703.21	166,652.67
Lineville	Bank of Lineville.....	A. L. Rockhold	83,122.29	16,000.00	25,000.00	27,842.00	1,372.85	153,037.14
West Union	Bank of West Union.....	F. Y. Whitmore....	98,467.72	6,094.50	91,000.00	6,000.00	2,458.63	204,020.85
Lansing	Bank of Lansing ...	S. H. Hazleton	184,886.67	.....	33,000.00	1,750.00	3,478.37	223,114.04
Livermore.. ..	Bank of Livermore	O. Kornlund	36,407.94	3,600.00	50,000.00	5,000.00	1,355.69	95,763.63

Cedar Rapids ...	Bohemian American State Bank...	J. W. Bowdish.....	54,968.49	6,346.89	60,000.00	.....	794.22	122,111.54
Storm Lake	Buena Vista State Bank.....	J. K. Lemon.....	44,239.78	.....	50,000.00	.....	1,812.32	96,052.10
Hampton.....	Citizens State Bank..	G. G. Olemmer.....	252,083.37	.....	73,000.00	88,000.00	12,038.86	458,122.23
Des Moines.....	Capital City State Bank...	J. A. McKinney....	322,385.57	.....	100,000.00	10,000.00	8,233.09	440,028.66
Wilton	Cedar County Bank.....	S. G. Frink.....	97,421.95	2,556.00	50,000.00	25,000.00	8,651.65	163,623.00
Council Bluffs ...	Citizens State Bank.	Chas. R. Hannan.	759,211.44	200.00	150,000.00	25,000.00	71,576.35	1,005,987.79
Oceola.....	Clarke County Bank.....	S. S. Wicks.....	25,120.52	.....	50,000.00	1,000.00	689.37	76,809.89
Denison.....	Crawford County State Bank.....	M. E. Jones	221,494.40	.....	50,000.00	.....	35,048.05	306,542.45
Cherokee.	Cherokee County State Bank.....	E. D. Huxford.....	151,326.78	.....	75,000.00	.....	9,566.85	235,893.63
Meriden	Cherokee County State Bank.....	A. A. Smith.....	20,918.18	7,050.00	30,000.00	.....	1,474.62	59,442.80
Cascade	Cascade Bank.....	H. L. Dehner.	262,725.26	.....	25,000.00	11,000.00	3,579.03	302,304.29
Independence...	Commercial State Bank.....	O. M. Shillinglaw..	184,465.93	.....	100,000.00	6,500.00	6,346.40	297,312.33
Eagle Grove.....	Citizens State Bank.	A. N. Odenheimer..	70,836.67	.....	100,000.00	.....	18,036.36	188,872.03
Marshalltown ...	Commercial State Bank.....	J. M. Woodworth..	179,028.89	.....	50,000.00	4,000.00	1,788.76	234,817.65
Dubuque	Citizens State Bank.....	H. P. Willing.....	255,008.33	30,150.00	100,000.00	10,000.00	3,283.90	308,442.23
Eldora	City State Bank.....	O. E. Welch.....	83,024.84	12,500.00	50,000.00	.....	6,070.61	151,595.45
Postville	Citizens State Bank.....	Jas. McEwin.....	68,743.69	.....	25,000.00	2,500.00	3,873.13	100,116.82
Corydon	Citizens State Bank..	C. Holliday.....	17,567.07	.....	30,000.00	3,339.24	1,793.44	52,399.75
Madrid.	Citizens State Bank.....	W. D. Moore.....	36,558.15	.....	25,000.00	2,900.00	1,478.14	65,456.29
Oakland	Citizens State Bank.....	E. L. Welch.....	71,496.21	10,000.00	50,000.00	10,000.00	4,331.81	145,828.02
Olear Lake.	Cerro Gordo State Bank.....	H. E. Palmeter.....	61,822.28	700.00	25,000.00	1,250.00	1,152.61	89,924.89
Gildden.....	Citizens State Bank.....	E. L. Welch.	37,624.11	8,000.00	25,000.00	.....	2,145.21	72,769.32
Waukon.....	Citizens State Bank.....	W. E. Beddow.	78,770.27	.....	25,000.00	.....	1,418.03	103,188.30
Elgin.....	Citizens State Bank..	O. F. Becker.....	31,221.61	.....	25,000.00	591.00	973.41	57,786.05
Grand Junction.	Citizens State Bank.....	Daniel Embree.....	16,469.11	.....	25,000.00	.....	853.11	42,327.22

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.				Total liabilities.
			Due depositors.	Capital.	Surplus.	Undivided profits.	
Goldfield	Citizens State Bank.. ..	F. F. McElhinney..	\$ 14,837.57	50,000.00	.....	2,145.62	66,973.19
Coggon	Coggon State Bank	H. F. Brainerd....	22,042.29	25,000.00	.....	.....	47,042.29
Centerville	Citizens' State Bank.....	J. E. Hays.....	61,650.06	50,000.00	.....	548.58	101,619.79
Oleghorn	Oleghorn State Bank....	Geo. E. Long.....	12,027.01	25,000.00	.....	1,910.24	48,937.25
Storm Lake	Commercial State Bank.....	A. O. Tiede. . . .	41,966.45	50,000.00	25,000.00	1,559.23	122,528.68
Manchester.	Delaware County State Bank	W. H. Leeds.....	174,054.41	60,000.00	12,000.00	9,579.27	256,238.68
Dubuque.....	Dubuque County Bank.....	Ed. W. Duncan	169,238.12	30,000.00	.....	7,368.59	245,601.72
Danbury	Danbury Bank.....	I. B. Santee	34,701.12	30,000.00	.....	1,912.76	61,212.88
Spirit Lake	Dickinson County Bank.....	A. W. Osborn.....	37,326.19	30,000.00	14,000.00	2,648.36	84,474.55
Etherville.	Etherville State Bank.....	James Espeet.....	64,217.58	50,000.00	2,500.00	2,780.77	119,498.35
Early	Early State Bank.. ..	E. M. Fuller.....	22,934.43	30,000.00	1,600.00	663.97	65,768.70
Walnut	Exchange State Bank.....	O. Mosher.	158,710.61	60,000.00	5,000.00	5,800.11	214,510.73
Stuart	Exchange State Bank....	H. N. Mannington..	112,303.26	50,000.00	2,500.00	5,771.14	178,065.26
Elkader	Elkader State Bank.....	H. G. McGaharen..	67,524.96	50,000.00	.....	2,492.44	141,017.37
Dows.	Farmers' Exchange State Bank....	G. C. Jameson.....	38,786.19	45,000.00	.....	2,961.21	107,747.40
Wilton.....	Farmers' and Citizens' Bank.. ..	J. E. Park	34,082.74	61,750.00	.....	3,157.72	138,953.66
Roseparts.....	Farmers' and Traders' Bank....	J. A. Johnson	68,402.65	50,000.00	.....	2,673.26	121,371.96

Corydon.....	Farmers' and Merchants' Bank.....	J. A. Harper.....	66,418.84	.....	60,000.00	87,400.00	2,618.47	147,880.11
Paulina	Farmers' State Bank.....	Stephen Harris....	28,132.89	2,000.00	25,000.00	.....	761.76	65,864.29
Greene.....	First State Bank.....	O. C. Perrin.....	149,881.43	20,000.00	80,000.00	19,592.19	4,058.17	225,050.70
Columbus Junc..	Farmers' & Merchants' State Bank	W. H. Paugh.....	68,004.59	805.72	50,000.00	15,000.00	1,767.62	135,377.84
Charter Oak.....	Farmers' State Bank.....	D. O. Johnson.....	61,589.42	5,000.00	25,000.00	.....	1,921.99	82,481.41
Elcan.....	Farmers' State Bank.....	George B. Jeffrey..	10,144.20	2,170.00	25,000.00	500.00	1,274.15	46,004.95
Ute.....	First Ute State Bank.....	Richard Palmer....	25,545.25	5,000.00	25,000.00	.....	1,450.55	58,995.91
Beymour.....	Farmers' and Drivers' State Bank	L. W. Lewis	53,802.06	.....	25,000.00	25,000.00	218.86	104,018.94
Bookwell.....	Farmers' State Bank.....	T. L. Ohappell. .	82,237.81	.....	25,000.00	.....	1,490.36	58,734.19
Oskaloosa	Farmers' and Traders' State Bank	John H. Warren....	196,537.46	.....	50,000.00	.....	5,057.23	341,924.73
Oascade.....	Farmers' & Merchants' State Bank	J. W. Beatty.....	66,410.85	.....	27,000.00	.....	937.12	94,237.77
Neola.....	Farmers' & Merchants' State Bank	Peter Egan, Jr.....	71,528.01	5,000.00	25,000.00	.....	717.27	103,245.24
Jewell Junction..	Farmers' and Traders' State Bank	Att. Alexander....	16,494.90	2,500.00	20,000.00	.....	510.98	49,505.83
Dubuque.....	German State Bank.....	Charles Sess.. .	617,532.73	42,063.00	300,000.00	.....	11,455.76	971,090.49
Waverly.....	German-American Loan & Trust Co	Jullan Ruddle....	162,465.69	50.00	25,000.00	15,000.00	2,063.05	305,573.97
Dyersville	German State Bank.....	D. A. Gehrig.....	215,324.22	4,000.00	25,000.00	4,500.00	2,017.23	251,351.55
Guthrie Center..	Guthrie State Bank.....	E. C. Lane.....	93,742.99	5,972.42	50,000.00	.....	4,727.09	159,452.50
Le Mars.....	German State Bank.....	O. H. Becker.....	103,729.64	5,000.00	50,000.00	.....	5,943.41	160,533.25
Jefferson.....	Greene County State Bank..	M. M. Head.....	141,908.89	12,000.00	30,000.00	.....	8,582.85	212,491.73
Galva.....	Galva State Bank.....	Geo. B. Wheeler...	29,120.68	5,000.00	25,000.00	.....	2,544.46	61,735.44
Eldora.....	County Bank.....	O. McKeen Duren..	169,646.60	2,000.00	50,000.00	25,000.00	13,010.28	280,654.68
Humboldt.....	County Bank .. .	E. J. Johnson.....	69,753.10	.....	75,000.00	10,000.00	958.27	145,709.27
Hartley.....	State Bank. . .	F. R. Patch.....	37,344.82	39,753.26	40,000.00	25,000.00	3,508.59	164,608.70
Webster City....	County State Bank.....	Cyrus Smith.....	188,392.26	.....	100,000.00	.....	12,883.20	301,281.46
Hubbard.....	State Bank.....	D. E. Byam.....	44,812.62	4,000.00	50,000.00	2,500.00	2,422.20	105,295.25

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Due depositors.	Due banks and others.	Capital.	Surplus.	Undivided profits.	
Humeston.....	Humeston State Bank.....	E. E. Dent.....	\$ 14,399.05	\$	\$ 25,000.00	\$	\$ 575.62	\$ 39,974.67
Hazelton.....	Hazelton State Bank.....	Willis G. Kiefer....	18,122.01	.....	25,000.00	.....	91.88	43,213.89
Hull.....	Iowa State Bank.....	E. H. Belmann.....	36,063.34	.....	35,000.00	2,900.00	3,227.00	76,250.34
Iowa City	Iowa City State Bank.....	Perry E. Clark.....	61,070.97	4,927.23	85,000.00	703.03	363.83	152,070.06
Belmond.....	Iowa Valley State Bank	D. E. Packard.....	28,454.68	.....	50,000.00	.....	5,107.52	83,562.20
Osceola.....	Iowa State Bank.....	F. W. Haskins.....	55,775.73	3,500.00	50,000.00	.....	2,084.61	111,360.34
Algona.....	Kossuth County Bank.....	Lewis H. Smith.....	113,065.95	.....	50,000.00	.....	16,869.02	179,935.97
Sigourney	Keokuk County Bank.	S. W. Brunt.....	132,556.59	.....	50,000.00	10,000.00	7,496.45	200,033.04
Keosauqua.	Keosauqua State Bank.....	Jno. L. Therme....	16,727.17	.....	26,300.00	.....	222.80	43,249.97
Lake Park.....	Lake Park State Bank	M. D. Green.....	42,187.71	15,072.11	25,000.00	.....	3,329.21	85,589.03
Lamoni.....	Lamoni State Bank.....	D. F. Nicholson....	43,542.55	8,000.00	25,000.00	.....	308.58	76,851.13
Lake View	Lake View State Bank ..	F. S. Needham....	20,383.11	.....	25,000.00	.....	1,785.95	47,159.06
Monticello.....	Monticello State Bank ..	H. M. Carpenter....	506,202.29	.....	100,000.00	40,000.00	16,884.41	663,086.70
Marshalltown....	Marshalltown State Bank.....	A. F. Balch	257,793.62	12,000.00	100,000.00	30,000.00	5,571.89	405,365.51
Macedonia.....	Macedonia State Bank	Jas. M. Kelley	63,922.22	.....	25,000.00	51,900.00	7,039.14	147,861.36
Oskaloosa.....	Maahaska County State Bank.....	John E. Barnes....	312,830.08	.....	100,000.00	12,000.00	10,090.33	434,910.41
Mapleton..	Monona County State Bank	L. H. Gordon	26,336.27	.....	40,000.00	.....	2,273.88	68,610.15

Correctionville...	Merchants' State Bank	N. Farnsworth. . .	22,022.04	.....	25,000.00	.....	1,107.74	60,020.76
Maurice	Maurice State Bank.....	A. E. Thompson...	25,883.48	4,654.67	25,000.00	1,000.00	464.85	67,003.01
Monona.	Monona State Bank.....	F. M. Orr.....	60,150.76	.....	25,000.00	2,000.00	200.82	87,351.58
Orange City	Northwestern State Bank.....	A. Van der Melde..	99,288.80	80.00	76,000.00	1,194.29	3,301.53	178,554.62
Hawarden.....	Northwestern State Bank.....	E. A. Bass.....	48,204.11	.....	80,000.00	8,000.00	13.24	136,217.35
Onawa	Onawa State Bank.....	O. H. Huntington..	47,055.38	4.00	50,000.00	2,000.00	2,107.89	101,167.27
Oxford.....	Oxford State Bank.....	H. M. Linebarger	91,694.12	4,460.99	25,000.00	.....	3,183.96	124,348.07
West Liberty....	People's Bank... ..	Howell Hise.....	143,610.17	3,508.33	50,000.00	.....	4,188.07	201,256.57
Humboldt.....	People's Bank.....	J. W. Foster.....	145,069.25	.....	85,000.00	.....	22,559.57	255,648.82
Emmetsburg.....	Palo Alto County Bank.....	W. J. Brown.....	211,798.75	39.00	50,000.00	.....	16,964.89	278,802.64
Primghar,... ..	Primghar State Bank.....	G. W. Schee.. ..	32,536.49	.....	30,000.00	20,000.00	2,563.73	85,130.22
Postville.....	Postville State Bank	F. W. Roberts.....	104,199.45	.....	50,000.00	1,500.00	207.41	155,908.46
Pomeroy.....	Pomeroy State Rank.....	J. H. Lowrey.	59,828.61	.....	25,000.00	.....	2,205.52	87,034.13
Riceville	Riceville State Bank.....	C. O. Earnist.....	48,693.92	.....	25,000.00	.....	789.19	74,483.11
Reinbeck	Reinbeck State Bank.....	James Porter.....	55,644.95	.....	35,000.00	.....	11,208.48	101,853.43
Sheldon.	Sheldon State Bank.....	E. C. Brown.....	130,967.32	4,500.00	100,000.00	.....	9,730.04	245,197.96
Correctionville...	Sioux Valley State Bank.....	Geo. A. Bailey.....	58,831.61	5,000.00	50,000.00	15,000.00	37,539.01	166,370.62
Harlan.....	Shelby County State Bank....	M. K. Campbell.. .	112,911.96	5,000.00	50,000.00	8,000.00	3,836.88	179,748.84
Sanborn.. ..	Sanborn State Bank.....	Morton Wilbur....	123,809.47	.....	25,000.00	2,500.00	1,959.43	153,208.90
Strawberry Point	Strawberry Point State Bank.....	L. F. Carrier	135,107.12	.....	50,000.00	600.00	6,286.56	191,023.68
Silver City.....	Silver City State Bank.....	W. B. Oaks.....	72,719.02	5,000.00	50,000.00	1,300.00	4,257.37	130,276.39
Keokuk.....	State Bank of Keokuk.....	H. T. Graham, asst..	251,283.94	168.75	150,000.00	.....	5,261.29	406,713.98
Sutherland.....	Sutherland State Bank.....	W. P. Davis	74,735.14	4,000.00	40,000.00	.....	8,080.69	126,875.83
Sac City	Sac County State Bank.....	E. N. Bailey.....	100,933.81	3,750.00	75,000.00	25,000.00	9,939.17	214,652.48
Dayton.....	State Bank of Dayton.....	C. D. Waterbury...	50,934.91	.....	32,500.00	.....	1,218.64	84,653.65

STATEMENT--CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Cash.	Capital.	Surplus.	Undivided profits.		
Rock Valley.....	State Bank of Rock Valley.....	F. M. Bunting.....	\$ 48,558.87	\$ 1,400.00	\$ 25,000.00	\$ 2,408.30	75,365.17	
Eagle Grove.....	State Bank of Eagle Grove.....	J. R. Smith.....	25,940.45	.....	20,000.00	10,000.00	69,838.78
Bloomfield....	State Bank of Bloomfield.....	John R. Wallace.....	79,383.71	.....	30,000.00	.....	146,070.52
Manning.....	State Bank of Manning.....	F. A. Bennett.....	59,032.37	7,004.25	30,000.00	10,000.00	106,764.52	
Tabor	State Bank of Tabor	E. M. Brooks.....	32,038.82	6,000.00	25,000.00	.....	67,325.46
Waverly	State Bank of Waverly	Louis Case.....	208,608.46	1,637.45	50,000.00	.....	321,134.71
Sloan.....	State Bank of Sloan.....	L. B. Chapin.....	78,353.35	.....	60,000.00	3,000.00	134,566.72
Prairie City.....	State Bank of Prairie City.....	W. T. Sandy.....	41,046.51	.....	25,000.00	.....	66,361.14
Williams.....	State Bank of Williams.....	E. J. Johnson	34,821.40	2,000.00	35,000.00	.....	63,523.65
Benwick	State Bank of Benwick.. ..	L. M. Smith	42,101.56	.....	30,000.00	.....	72,101.56
Bancroft.....	State Bank of Bancroft.. ..	Chas. R. Morehouse	44,004.21	14,000.00	50,000.00	2,000.00	110,051.73	
Ottumwa.....	State Bank of Ottumwa.	H. P. Colt.....	40,239.77	.....	50,000.00	1,000.00	91,668.48
Medapolis	State Bank of Medapolis.	W. V. Lloyd.....	116,321.16	30.00	25,000.00	5,000.00	147,210.70	
Badger	State Bank of Badger.....	O. Ottosen.....	18,014.25	3,515.50	25,000.00	1,067.54	47,725.69	
Vinton	State Bank of Vinton.....	W. S. Goodhue.....	90,308.62	.....	65,000.00	2,500.00	156,080.86
Ellsworth	State Bank of Ellsworth	O. A. Oragerick.....	21,377.98	107.50	25,000.00	6,000.00	64,686.17	
Radcliffe	State Bank of Radcliffe	R. B. Ballard	38,708.95	11,000.00	60,000.00	12,500.00	173,888.49	

Belmond	State Bank of Belmond.....	W. S. Pritchard.....	22,491.73	.....	75,000.00	.....	15,570.58	119,042.34
Hull.	State Bank of Hull	E. W. Hasard	34,163.65	7,776.83	50,000.00	.....	2,492.68	95,436.35
Deep River.....	State Bank of Deep River.....	C. A. Sweet.....	38,920.94	85.00	25,000.00	500.00	1,026.61	65,532.55
Parkersburg.....	State Exchange Bank of Parkersb'g	O. O. Wolf ..	148,215.12	..	50,000.00	.....	9,526.02	207,741.14
Dows	State Bank of Dows.....	H. E. Schults.....	19,588.67	1,500.00	25,000.00	2,000.00	2,264.30	50,352.97
Stratford.....	State Bank of Stratford.....	J. T. Drug.....	20,711.69	.....	25,000.00	.....	1,910.35	56,622.04
Ledyard.....	State Bank of Ledyard.....	Frank Welmer.....	12,635.39	11,809.83	25,000.00	.....	8,211.80	57,856.02
Story City.. .	State Bank of Story City.....	T. T. Henryson	27,542.20	.....	25,000.00	1,000.00	682.42	54,224.62
Portsmouth	State Bank of Portsmouth.....	R. F. Scroggin.....	20,974.40	2,000.00	25,000.00	.....	2,436.92	50,411.32
Laurens.....	State Bank of Laurens	Benj. L. Allen..	59,883.09	.....	50,000.00	.....	8,421.16	118,364.25
West Bend ..	State Bank of West Bend	J. O. Blackford.....	8,540.99	2,000.00	25,000.00	.....	2,465.72	38,005.81
Woolstock.....	State Bank of Woolstock.....	J. N. Omstead.....	17,569.20	.....	25,000.00	.....	1,543.42	44,112.62
Stanhope.....	State Bank of Stanhope.....	J. E. Sogard	17,332.22	.....	25,000.00	410.80	1,444.82	44,187.84
Jewell.....	State Bank of Jewell.....	W. Anderson (act'g)	20,531.20	.....	25,000.00	.....	2,380.90	47,912.10
Pocahontas.....	State Bank of Pocahontas	T. F. McCartan	7,682.43	.....	25,000.00	.....	1,466.96	34,149.39
Germania... ..	State Bank of Germania	E. O. Fitz.....	2,432.16	75.00	25,000.00	.....	1,065.57	28,572.73
Armstrong.....	State Bank of Armstrong... ..	Geo. Stickney.....	13,588.25	1,000.00	25,000.00	.....	1,069.17	40,657.42
Salix.....	Salix State Bank.....	J. W. Currler.	15,564.60	.....	30,000.00	.....	124.78	45,989.38
Neola.....	State Bank of Neola.....	A. A. Watts	45,481.16	10,000.00	30,000.00	.....	.....	85,431.16
Gladbrook.. ..	Tama County State Bank.....	William Mee	126,998.96	.....	40,000.00	.....	2,612.64	169,611.60
Traer.....	Traer State Bank	R. O. McCormack..	50,269.61	.....	25,000.00	.....	7,155.39	82,425.00
Wilton.....	Unlon State Bank.....	J. L. Gleeler.....	387,235.70	5,420.00	52,900.00	18,453.02	752.57	464,761.29
La Porte.....	Unlon State Bank.....	A. Van Valkeburg	123,135.21	.....	40,000.00	7,000.00	2,632.23	172,787.44
Sheldon.. ..	Unlon Bank.....	W. H. Sleeper	74,042.93	5,000.00	40,000.00	10,000.00	6,405.73	135,448.66
West Bend	Unlon State Bank.....	A. C. Brown.....	18,992.98	.....	45,000.00	.....	3,149.21	67,142.19

STATEMENT--CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities
			Due depositors.	Due banks and others	Capital	Surplus.	Undivided profits.	
Corydon...	Wayne County Bank.....	H. B. Bracewell....	\$ 60,202.39	.....	\$ 75,000.00	\$ 13,500.00	\$ 5,022.43	\$ 104,474.82
West Branch....	West Branch Bank.....	J. E. Myers.....	50,550.42	10,000.00	50,000.00	15,200.00	940.80	120,787.21
Indianola...	Warren County Bank...	Wm. Buxton, Jr....	87,748.47	.....	60,000.00	12,000.00	8,433.38	108,182.85
Washta.....	Washta State Bank.....	Jas. Robertson, Jr.	40,303.36	3,000.00	25,000.00	3,500.00	2,507.98	75,373.34
Northwood.....	Worth County Bank..	Henry T. Toye	97,893.51	5,000.00	60,000.00	2,078.04	2,234.41	108,804.40
Winthrop.....	Winthrop State Bank.....	E. Brintnall.....	42,215.52	.....	25,000.00	700.00	801.01	68,800.53
Waukon....	Waukon State Bank.....	L. W. Hersey.....	169,277.12	240.00	40,000.00	.....	2,815.93	212,333.05
Gowrie.....	Webster County State Bank...	L. McClelland.....	10,020.00	.....	25,000.00	.....	895.40	36,517.80
Waterloo....	Waterloo State Bank.....	J. D. Easton.....	30,230.31	.....	50,000.00	.....	.....	80,200.31
Winfield.....	Winfield State Bank.....	H. S. Young.....	.....	.....	25,000.00	.....	121.40	25,121.40
Whittemore.....	Whittemore State Bank.....	Corey Bldgway....	10,780.47	.....	35,000.00	.....	657.83	51,448.00
	Total liabilities.....		\$ 15,725,402.65	\$ 570,623.59	\$ 8,074,420.00	\$ 807,451.66	\$ 870,000.32	\$ 26,150,400.12

STATEMENT No. LII.
Showing the condition of Savings Banks for a series of years.

DATE.	No. of banks	Bills receiv-	All other as-	Amount due in di- vidual po- sitions.	Capital stock.	Other Liabil- ities.	Total assets and liabilities
October 23, 1873.....	19	2,650,754.04	530,831.18	2,338,685.90	755,500.00	107,309.32	3,201,585.22
September 1, 1877.....	19	2,737,126.32	524,049.94	2,295,803.79	792,500.00	172,872.47	3,261,176.26
September 27, 1879.....	20	3,018,753.90	876,500.14	2,868,375.60	795,300.00	231,638.44	3,895,314.04
September 30, 1881.....	22	5,306,314.20	1,401,704.12	5,513,722.07	944,000.00	250,294.25	6,708,018.32
August 4, 1883.....	28	7,193,920.24	1,225,819.59	6,761,144.92	1,335,000.00	323,594.91	8,419,739.83
June 30, 1885.....	34	7,644,653.32	1,974,213.65	7,401,683.30	1,645,000.00	572,233.67	9,618,866.97
June 29, 1887.....	37	10,326,774.14	2,339,573.58	9,969,019.03	2,128,683.67	508,635.02	12,686,347.72
June 30, 1888.....	42	11,728,081.60	2,896,943.24	11,268,079.21	2,637,400.00	719,545.63	14,025,024.84
June 30, 1890.....	50	14,843,105.53	2,842,264.66	13,125,058.88	3,256,400.00	803,881.31	17,185,340.19
June 30, 1890.....	59	16,817,696.90	3,953,706.96	16,336,787.68	3,525,000.00	909,606.18	20,771,363.86
June 30, 1891.....	83	21,225,963.02	5,258,583.76	20,821,495.07	4,565,500.00	1,097,551.71	26,484,546.78
June 30, 1892.....	104	26,072,068.79	6,691,687.33	26,115,384.35	5,304,000.00	1,344,371.77	32,763,756.12
June 30, 1893.....	148	29,369,904.01	5,363,962.48	26,426,031.70	6,409,700.00	1,898,244.79	34,733,976.49

STATEMENT—CONTINUED.

LOCATION.	NAME.	CASHIER.	LIABILITIES.					Total liabilities.
			Due depositors.	Due banks and others	Capital.	Surplus.	Undivided profits.	
Corydon...	Wayne County Bank.....	H. B. Bracewell....	\$ 60,202.39	.....	\$ 75,000.00	\$ 13,500.00	\$ 5,082.48	\$ 154,474.53
West Branch....	West Branch Bank.....	J. E. Myers.....	50,550.42	10,000.00	50,000.00	15,200.00	986.80	126,737.31
Indianola ...	Warren County Bank... ..	Wm. Buxton, Jr....	87,748.47	.....	60,000.00	12,000.00	8,435.88	168,183.85
Washta.....	Washta State Bank.....	Jas. Robertson, Jr.	40,303.36	2,080.00	25,000.00	3,500.00	3,507.98	75,378.34
Northwood.....	Worth County Bank... ..	Henry T. Toye	97,883.51	5,000.00	60,000.00	2,678.54	3,234.41	168,806.46
Winthrop.....	Winthrop State Bank.....	E. Brintnall.....	42,215.52	.....	25,000.00	700.00	891.01	68,806.53
Waukon....	Waukon State Bank.....	L. W. Hersey.....	169,277.12	240.00	40,000.00	.....	2,815.93	212,333.05
Gowrie.....	Webster County State Bank... ..	L. McClelland.....	10,020.90	.....	25,000.00	.....	896.40	36,517.30
Waterloo....	Waterloo State Bank.....	J. D. Easton.....	30,220.31	.....	50,000.00	.....	.....	80,230.31
Winfield.....	Winfield State Bank.....	H. S. Young.....	.....	.....	25,000.00	.....	121.46	25,121.46
Whittemore.....	Whittemore State Bank.....	Corey Ridgway....	19,790.47	.....	35,000.00	.....	657.53	55,448.00
	Total liabilities.....	.....	\$ 15,725,402.65	\$ 570,623.50	\$ 8,074,420.00	\$ 867,451.56	\$ 876,008.32	\$ 26,120,806.12

STATEMENT No. LII.

Showing the condition of Savings Banks for a series of years.

DATE.	No. of banks	Bills receiv.	All other as- sets.	Amount due in- dividual de- positors.	Capital stock.	Other Liabil- ities.	Total assets and liabilities
October 23, 1873.....	19	2,630,754.04	580,831.18	2,338,685.00	735,500.00	107,300.32	3,201,585.22
September 1, 1877....	19	2,737,126.32	524,049.94	2,293,803.79	792,500.00	172,872.47	3,361,176.26
September 27, 1879.....	20	3,018,753.90	876,560.14	2,868,375.60	795,300.00	231,638.44	3,895,314.04
September 30, 1881.....	22	5,306,314.20	1,401,704.12	5,513,722.07	944,000.00	250,296.25	6,708,018.32
August 4, 1883.....	23	7,193,920.24	1,225,819.59	6,761,144.92	1,335,000.00	323,504.91	8,410,739.83
June 30, 1885.....	34	7,644,653.32	1,974,213.65	7,401,633.30	1,645,000.00	572,253.67	9,618,866.97
June 29, 1887.....	37	10,326,774.14	2,339,573.58	9,969,019.03	2,128,693.67	568,635.02	12,666,347.72
June 30, 1888.....	42	11,728,081.60	2,896,943.24	11,268,079.21	2,637,400.00	719,545.63	14,625,024.84
June 30, 1890.....	50	14,343,105.53	2,842,244.66	13,125,058.88	3,256,400.00	803,881.31	17,185,340.19
June 30, 1890.....	59	16,817,686.90	3,953,706.96	16,336,787.68	3,525,000.00	909,606.18	20,771,393.86
June 30, 1891.....	83	21,225,963.02	5,258,533.76	20,821,495.07	4,585,500.00	1,097,551.71	26,184,546.78
June 30, 1892.....	104	26,072,068.79	6,691,687.33	26,115,384.35	5,304,000.00	1,344,371.77	32,763,756.12
June 30, 1893.....	148	29,369,994.01	5,363,982.48	26,426,031.70	6,409,700.00	1,898,244.79	34,753,976.49

STATEMENT No. LIII.

Showing the condition of State Banks for a series of years.

DATE.	No. of banks	Bills receiv- able.	All other as- sets.	Amount due indi- vidual de- positors.	Capital stock.	Other liabil- ities.	Total assets and liabil- ities.
September 26, 1873.....	23	2,968,162.48	910,870.74	2,555,412.00	1,015,956.33	307,664.89	3,879,033.33
October 23, 1875.....	23	2,511,387.57	773,902.82	1,621,105.72	1,307,902.50	356,342.17	3,285,350.39
September 1, 1877	31	2,786,246.82	945,012.89	1,689,227.46	1,623,652.54	418,379.71	3,731,259.71
September 27, 1879.	33	2,747,793.46	1,186,803.33	2,032,344.99	1,526,306.12	375,946.62	3,934,596.79
September 30, 1881.....	31	4,030,381.63	1,997,287.06	4,153,493.73	1,512,755.12	361,419.84	6,027,638.69
August 4, 1883.	48	5,324,200.93	2,102,426.40	4,439,663.16	2,366,793.12	620,181.09	7,426,627.39
June 30, 1885.....	50	5,417,383.54	2,444,163.50	4,238,226.39	2,896,043.12	727,269.53	7,861,539.04
June 30, 1887.....	66	7,444,217.03	2,832,089.38	5,747,266.97	3,579,843.12	949,176.32	10,276,306.41
June 30, 1888.....	64	8,850,205.63	3,727,921.51	7,167,008.15	4,028,743.12	1,391,375.27	12,687,127.14
June 30, 1889.....	80	9,945,086.03	3,225,017.11	7,271,515.72	4,416,743.12	1,461,844.30	13,170,103.14
June 30, 1890.....	105	12,308,705.10	4,409,161.27	9,437,205.28	5,299,243.12	1,961,507.97	16,717,956.87
June 30, 1891....	122	16,510,903.01	5,258,838.02	12,960,211.69	6,460,896.73	2,338,630.73	21,769,741.06
June 30, 1892.....	141	19,717,225.44	6,530,423.58	16,861,011.54	7,430,200.00	2,456,437.48	28,247,649.02
June 30, 1893.....	177	20,694,831.51	6,686,034.61	15,726,402.65	8,074,420.00	2,321,043.47	26,120,893.12

Showing the condition of State and Savings Banks together for a series of years.

STATEMENT No. LIV.

DATE.	No. of banks	Bills receiv- able.	All other as- sets.	Amount de- bited indi- vidual de- positors.	Capital stock.	Other liabil- ities.	Total assets and liabil- ities.
October 23, 1875.....	42	5,132,141.61	1,354,794.00	3,959,791.72	2,053,402.50	453,741.39	6,486,935.61
September 1, 1877.....	50	5,523,373.14	1,567,939.46	3,985,031.25	2,416,152.54	690,123.31	7,091,312.60
September 27, 1879	53	5,703,547.36	2,063,363.47	4,900,720.54	2,321,605.12	607,585.12	7,829,910.83
September 30, 1881.....	53	9,336,635.83	3,398,991.18	9,667,215.80	2,456,755.12	611,718.09	12,735,687.01
August 4, 1883.....	76	12,518,121.17	3,328,246.06	11,200,778.10	3,701,793.12	943,796.00	15,846,367.22
June 30, 1885.....	84	13,062,038.86	4,418,367.15	11,639,859.89	4,541,043.12	1,299,503.20	17,480,406.01
June 30, 1887.....	102	17,770,991.17	5,171,662.96	15,716,306.00	5,708,536.79	1,517,811.34	22,942,654.13
June 30, 1888.....	106	20,567,287.23	6,624,864.75	18,435,087.26	6,664,143.12	2,110,921.50	27,212,151.93
June 30, 1889.....	130	24,288,911.56	6,066,531.77	20,396,574.60	7,673,143.12	2,285,752.61	30,355,443.33
June 30, 1890.....	164	29,126,482.00	8,363,408.23	25,773,992.96	8,824,243.12	2,891,654.15	37,489,890.23
June 30, 1891.....	205	37,736,866.06	10,517,421.78	33,781,706.87	11,026,398.73	3,446,182.44	48,264,287.84
June 30, 1892.....	245	45,789,294.23	13,222,110.91	42,476,365.89	12,734,200.00	3,800,809.25	59,011,405.14
June 30, 1893.....	285	49,904,935.52	10,950,017.09	42,151,434.35	14,484,120.00	4,219,288.26	60,854,842.61

INDEX TO SAVINGS BANKS FOR 1898.

	PAGE		PAGE
American Savings Bank.....	151	Fort Madison Savings Bank.....	165
Alnsworth Bank	151	Farmers' Savings Bank.....	165
Akron Savings Bank.....	152	Farmers' Savings Bank—Garner	166
Aurora Savings Bank.....	152	Farmers' Savings Bank—Sioux Center..	166
Alvord Savings Bank.....	152	Farmers' Savings Bank—Barnes City...	166
Benton County Savings Bank—Norway.	153	Farmers' Savings Bank—Marengo.....	167
Benton County Savings Bank—Van		Fidelity Savings Bank	167
Horne.....	153	Farmers' and Traders Savings Bank....	167
Bayard Savings Bank.....	153	Farmers' and Mechanics' Savings Bank	168
Battle Creek Savings Bank	154	Farmers' Savings Bank—Thompson	168
Batavia Savings Bank.....	154	German Am. Savings Bank—Burlington	168
Buffalo Center Savings Bank.....	154	German Savings Bank—Davenport.....	169
Council Bluffs Savings Bank.....	155	Grinnell Savings Bank.....	169
Clinton Savings Bank	155	German Trust and Savings Bank.....	169
Citizens' Savings and Trust Company—		German Am. Savings Bank—LeMars....	170
Iowa City	155	Grand Avenue Savings Bank.....	170
Cedar Rapids Savings Bank.....	156	Graettinger Savings Bank.....	170
Citizens' Savings Bank—Decorah.....	156	George Savings Bank.....	171
City Savings Bank—Ottumwa	156	German Savings Bank—Preston.....	171
Commercial Savings Bank—Milford.....	157	German Savings Bank—Earling.....	171
Cresco Union Savings Bank.....	157	German Savings Bank—Des Moines. ...	172
Corning State Savings Bank.....	157	German Savings Bank—Alton.....	172
Commercial Savings Bank—Mason City	158	German Savings Bank—Walnut....	172
Commercial Savings Bank—Leeds	158	Hudson Savings Bank	173
Central Savings Bank	158	Holstein Savings Bank ..	173
Cushing Savings Bank	159	Home Savings Bank—Sioux City.....	173
Castana Savings Bank.....	159	Henry County Savings Bank.....	174
Citizens' Savings Bank—Ireton... ..	159	Home Savings Bank—Des Moines....	174
Oggon Savings Bank... ..	160	Home Savings Bank—Iowa Falls... ..	174
Citizens' Savings Bank—Riverside.....	160	Iowa State Savings Bank—Burlington..	175
Citizens' Savings Bank—Washington...	160	Iowa County Loan and Savings Bank..	175
Curwith Savings Bank.....	161	Iowa Savings Bank—Sioux City .	175
Citizens' Savings Bank	161	Iowa State Savings Bank—Oreston.....	176
Dallas County Savings Bank.....	161	Iowa Trust and Savings Bank—Dubuque	176
Davenport Savings Bank.....	162	Iowa Savings Bank—Ruthven	176
Des Moines Savings Bank.....	162	Iowa Savings Bank—Sheldon... ..	177
Durant Savings Bank.....	162	Ida County Savings Bank	177
Doon Savings Bank.	163	Iowa State Savings Bank.....	177
Fayette County Savings Bank.....	163	Iowa Savings Bank	178
Farmers' and Citizens' Savings Bank...	163	Johnson County Savings Bank.....	178
Farmers' Loan and Trust Company.....	164	Jefferson Savings Bank.....	178
Farmers' Savings Bank—George	164	Keokuk Savings Bank... ..	179
Farmers' Savings Bank—Britt.....	164	Keewick Savings Bank	179
Farmers' Savings Bank—Williamsburg.	165	Kalona Savings Bank.....	179

	PAGE		PAGE
Lee County Savings Bank—Ft. Madison	180	Scott County Savings Bank.....	190
Little Sioux Savings Bank.....	180	Sioux City Savings Bank.....	190
Louisa County Savings Bank.....	180	State Savings Bank—Des Moines.....	191
Lyons Savings Bank.....	181	State Savings Bank—Council Bluffs.....	191
Lone Tree Savings Bank.....	181	Security Savings Bank—Cedar Rapids..	191
Larrabee Savings Bank.....	181	State Savings Bank—Sioux City.....	192
Lamont Savings Bank.....	182	State Savings Bank—Chariton.....	192
Marengo Savings Bank.....	182	State Savings Bank—Logan..	192
Muscatine Savings Bank.....	182	State Savings Bank—Red Oak.....	193
Mitchellville Savings Bank.....	183	Schaller Savings Bank.....	193
Marion Savings Bank.....	183	Sigourney Savings Bank.....	193
Maple Valley Savings Bank..	183	State Savings Bank—Klemme.....	194
Marquardt Savings Bank.....	184	State Savings Bank—Goodell.....	194
Marathon Savings Bank.....	184	State Savings Bank—Rolfe.....	194
Mondamin Savings Bank.....	184	State Savings Bank—Monroe.....	195
Montezuma Savings Bank.....	185	Security Savings Bank—Boone.....	195
Mallard Savings Bank.....	185	Savings Bank of Iowa—Des Moines.....	195
North English Savings Bank.....	185	Savings Bank of Larchwood.....	196
Newton Savings Bank.....	186	Toledo Savings Bank.....	196
Ottumwa Savings Bank.....	186	Tipton Savings Bank.....	196
Oskaloosa Savings Bank.....	186	Thor Savings Bank.....	197
Ocheyedan Savings Bank.....	187	Union Savings Bank.....	197
Polk County Savings Bank—Des Moines	187	Washington County Savings Bank.....	197
Parnell Savings Bank.....	187	Williamsburg Savings Bank.....	198
People's Savings Bank—Spencer....	188	What Cheer Savings Bank..	198
People's Savings Bank—Des Moines....	188	Wellman Savings Bank.....	198
Plover Savings Bank.....	188	Woodbine Savings Bank.....	199
Pocahontas Savings Bank.....	189	Wesley Savings Bank.....	199
Prescott State Savings Bank.....	189	Watkins Savings Bank.....	199
Riverside Savings Bank.....	190	Wapello Savings Bank.....	200
Ruthven Savings Bank.....	190	Woodbury Savings Bank.....	200

INDEX TO SAVINGS BANKS BY COUNTIES FOR 1898.

ADAMS.	PAGE	HANCOCK.	PAGE
Corning State Savings Bank.....	157	Corwith Savings Bank..	161
Prescott State Savings Bank.....	189	Farmers' Savings Bank—Britt.....	164
BENTON.		Farmers' Savings Bank—Garner	166
Benton Co. Savings Bank—Norway. ...	153	State Savings Bank—Klemme.....	194
Benton Co. Savings Bank—Van Horne.	153	State Savings Bank—Goodell.....	194
Watkins Savings Bank	100	HARDIN.	
BLACK HAWK.		Home Savings Bank—Iowa Falls... ..	174
Hudson Savings Bank.....	173	HARRISON.	
BOONE.		Little Sioux Savings Bank.....	180
Security Savings Bank—Boone	195	Mondamin Savings Bank.	184
BUCHANAN.		State Savings Bank—Logan.....	193
Aurora Savings Bank.....	152	Woodbine Savings Bank	190
Lamont Savings Bank	182	HENRY.	
BUENA VISTA.		Henry County Sav. Bank—Mt. Pleasant	174
Marathon Savings Bank.....	184	HOWARD	
CEDAR.		Cresco Union Savings Bank.	157
Durant Savings Bank.....	162	HUMBOLDT.	
Tipton Savings Bank.....	166	Thor Savings Bank.....	197
CERRO GORDO.		IDA.	
Commercial Savings Bank—Mason City	156	Battle Creek Savings Bank	154
CHEROKEE.		Holstein Savings Bank ..	173
Larrabee Savings Bank.....	181	Ida County Savings Bank—Ida Grove..	177
CLAY.		Maple Valley Sav. Bank—Battle Creek	183
People's Savings Bank, Spencer.....	188	IOWA.	
CLINTON.		Citizens' Savings Bank—North English	161
Clinton Savings Bank.....	155	Farmers' Savings Bank—Williamsburg.	165
Farmers' and Citizens' Savings Bank—		Farmers' Savings Bank—Victor.....	165
Clinton.....	163	Farmers' Savings Bank—Marengo.....	167
Lyons Savings Bank.....	181	Iowa County Loan and Savings Bank—	
DALLAS.		Marengo.....	175
Dallas County Savings Bank—Adel....	161	Marengo Savings Bank—Marengo.....	152
DES MOINES.		North English Savings Bank.....	185
German Am. Savings Bank—Burlington	168	Parnell Savings Bank.....	187
Iowa State Savings Bank—Burlington..	175	Williamsburg Savings Bank.....	198
DICKINSON.		JACKSON.	
Commercial Savings Bank—Milford....	157	German Savings Bank—Preston.....	171
DUBUQUE.		JASPER.	
German Trust and Sav. Bank—Dubuque	160	Newton Savings Bank	186
Iowa Trust and Savings Bank—Dubuque	176	State Savings Bank—Monroe	195
FAYETTE.		JEFFERSON.	
Fayette County Sav. Bank—West Union	163	Batavia Savings Bank.....	154
GREENE.		Iowa State Savings Bank—Fairfield....	177
Jefferson Savings Bank.....	178	JOHNSON.	
GUTHRIE.		Citizens' Savings and Trust Company—	
Bayard Savings Bank.....	153	Iowa City	155
		Farmers' Loan and Trust Co.—Iowa City	164

	PAGE		PAGE
Johnson County Sav. Bank—Iowa City...	178	American Savings Bank—Des Moines...	161
Lone Tree Savings Bank—Lone Tree...	181	Des Moines Savings Bank—Des Moines...	162
KEOKUK.		Grand Avenue Sav. Bank—Des Moines...	170
Keswick Savings Bank—Keswick...	179	German Savings Bank—Des Moines...	172
Sigourney Savings Bank—Sigourney...	193	Home Savings Bank—Des Moines...	174
What Cheer Savings Bank—What Cheer...	196	Mitchellville Sav. Bank—Mitchellville...	183
KOSSUTH.		Marquardt Savings Bank—Des Moines...	184
Farmers' and Traders Savings Bank—		Polk County Savings Bank—Des Moines...	187
Bancroft...	167	People's Savings Bank—Des Moines...	188
Wesley Savings Bank—Wesley...	190	State Savings Bank—Des Moines...	191
LEE.		Savings Bank of Iowa—Des Moines...	195
Fort Madison Sav. Bank—Ft. Madison...	165	POTTAWATTAMIE.	
Keokuk Savings Bank—Keokuk...	179	Council Bluffs Savings Bank...	155
Lee County Savings Bank—Ft. Madison...	180	German Savings Bank—Walnut...	172
Central Savings Bank—Keokuk...	186	State Savings Bank—Council Bluffs...	191
LINN.		POWESHIEK.	
Cedar Rapids Sav. Bank—Cedar Rapids...	156	Grinnell Savings Bank...	169
Oggon Savings Bank—Oggon...	160	Montezuma Savings Bank...	185
Iowa Savings Bank—Cedar Rapids...	178	SAC.	
Marion Savings Bank—Marion...	183	Schaller Savings Bank...	193
Security Savings Bank—Cedar Rapids...	191	SCOTT.	
LOUISA.		Davenport Savings Bank...	162
Louisa County Savings Bank—Colum-		Farmers' and Mechanics' Savings Bank	
bus Junction...	180	Davenport...	168
Wapello Savings Bank—Wapello...	200	German Savings Bank—Davenport...	169
LUCAS.		Scott County Sav. Bank—Davenport...	190
State Savings Bank—Charlton...	192	Union Savings Bank—Davenport...	197
LYON.		SHELBY.	
Alvord Savings Bank—Alvord...	152	German Savings Bank—Earling...	171
Doon Savings Bank—Doon...	163	SIoux.	
Farmers' Savings Bank—George...	164	Citizens' Savings Bank—Ireton...	159
George Savings Bank—George...	171	Farmers' Savings Bank—Sioux Center...	166
Savings Bank of Larchwood...	196	German Savings Bank—Alton...	172
MAHASKA.		TAMA.	
Farmers' Savings Bank—Barnes City...	166	Toledo Savings Bank...	196
Oskaloosa Savings Bank—Oskaloosa...	186	UNION.	
MARSHALL.		Iowa State Savings Bank—Oreston...	176
Fidelity Savings Bank—Marshalltown...	167	WAPELLO.	
MONONA.		City Savings Bank—Ottumwa...	156
Castana Savings Bank—Castana...	159	Ottumwa Savings Bank...	186
MONTGOMERY.		WASHINGTON.	
State Savings Bank—Red Oak...	193	Ainsworth Savings Bank...	151
MUSCATINE.		Citizens' Savings Bank—Riverside...	160
Muscataine Savings Bank...	192	Citizens' Savings Bank—Washington...	160
O'BRIEN.		Kalona Savings Bank...	179
Iowa Savings Bank—Sheldon...	177	Riverside Savings Bank...	189
OSCEOLA.		Washington County Savings Bank—	
Ocheyedan Savings Bank...	187	Washington...	197
PALO ALTO.		Wellman Savings Bank...	198
Graettinger Savings Bank...	170	WINNEBAGO.	
Iowa Savings Bank—Ruthven...	176	Buffalo Center Savings Bank...	164
Mallard Savings Bank...	185	Farmers' Savings Bank—Thompson...	168
Ruthven Savings Bank...	190	WINNESHIEK.	
PLYMOUTH.		Citizens' Savings Bank—Decorah...	153
Akron Savings Bank...	152	WOODBURY.	
German Am. Savings Bank—LeMars...	170	Commercial Savings Bank—Leeds...	153
POCAHONTAS.		Cushing Savings Bank—Cushing...	159
Plover Savings Bank...	188	Home Savings Bank—Sioux City...	173
Pocahontas Savings Bank...	189	Iowa Savings Bank—Sioux City...	173
State Savings Bank—Rolfe...	194	Sioux City Savings Bank...	190
		Woodbury Savings Bank—Sioux City...	200

INDEX TO STATE BANKS FOR 1893.

	PAGE		PAGE
Adel Bank.....	217	Dubuque County Bank.....	232
Avoca Bank.....	217	Danbury Bank.....	233
Authon State Bank.....	218	Dickinson County Bank.....	233
Albia State Bank.....	218	Estherville State Bank.....	233
Algona State Bank.....	218	Early State Bank.....	234
Beaver Valley State Bank.....	219	Exchange State Bank—Walnut.....	234
Benton County Bank.....	219	Exchange State Bank—Stuart.....	234
Boona Valley State Bank.....	219	Elkader State Bank.....	235
Bennett State Bank.....	220	Farmers' Exchange State Bank.....	235
Bank of Iowa Falls.....	220	Farmers' and Citizens' Bank.....	235
Bank of Keota.....	220	Farmers' and Traders' Bank.....	236
Bank of Lineville.....	221	Farmers and Merchants' Bank.....	236
Bank of West Union.....	221	Farmers' State Bank.....	236
Bank of Lansing.....	221	First State Bank.....	237
Bank of Livermore.....	222	Farmers' and Merchants' State Bank—	
Bohemian American Bank.....	222	Columbus Junction.....	237
Buena Vista State Bank.....	222	Farmers' State Bank—Charter Oak.....	237
Citizens' Bank of Hampton.....	223	Farmers' State Bank—Sloan.....	238
Capital City State Bank.....	223	First Ute State Bank.....	238
Cedar County Bank.....	223	Farmers' and Drivers' State Bank.....	238
Citizens' State Bank.....	224	Farmers' State Bank—Rockwell.....	239
Clarke County Bank.....	224	Farmers' and Traders' State Bank—	
Crawford County State Bank.....	224	Oskaloosa.....	239
Cherokee County State Bank—Cherokee.....	225	Farmers' and Merchants' State Bank—	
Cherokee County State Bank—Meriden.....	225	Cascade.....	239
Cascade Bank.....	225	Farmers' and Merchants' State Bank—	
Commercial State Bank—Independence.....	226	Neola.....	240
Citizens' State Bank—Eagle Grove.....	226	Farmers' and Traders' State Bank—Jew-	
Commercial State Bank—Marshalltown.....	226	ell Junction.....	240
Citizens' State Bank—Dubuque.....	227	German State Bank—Dubuque.....	240
City State Bank—Eldora.....	227	German American Loan and Trust Co.....	241
Citizens' State Bank—Postville.....	227	German State Bank—Dyersville.....	241
Citizens' State Bank—Corydon.....	228	Guthrie State Bank.....	241
Citizens' State Bank—Maureid.....	228	German State Bank—Le Mars.....	242
Citizens' State Bank—Oakland.....	228	Greene County State Bank.....	242
Cerro Gordo State Bank.....	229	Galva State Bank.....	242
Citizens' State Bank—Glidden.....	229	Hardin County Bank.....	243
Citizens' State Bank—Waukon.....	229	Humboldt County Bank.....	243
Citizens' State Bank—Elgin.....	230	Hartley State Bank.....	243
Citizens' State Bank—Grand Junction.....	230	Hamilton County State Bank.....	244
Citizens' State Bank—Goldfield.....	230	Hubbard State Bank.....	244
Coggon State Bank.....	231	Humeston State Bank.....	244
Citizens' State Bank—Centerville.....	231	Hazelton State Bank.....	245
Cleghorn State Bank.....	231	Iowa State Bank—Hull.....	245
Commercial State Bank—Storm Lake.....	232	Iowa City State Bank.....	245
Delaware County State Bank.....	232	Iowa Valley State Bank.....	245

	PAGE		PAGE
Iowa State Bank—Osceola.....	246	State Bank of Williams.....	261
Kossuth County Bank.....	246	State Bank of Renwick... ..	261
Keokuk County Bank.....	247	State Bank of Bancroft.....	262
Keosauqua State Bank.....	247	State Bank of Ottumwa.....	262
Lake Park State Bank.....	247	State Bank of Mediapolis.....	262
Lamont State Bank	248	State Bank of Badger.. ..	263
Lake View State Bank.....	248	State Bank of Vinton.....	263
Monticello State Bank.....	248	State Bank of Ellsworth.	263
Marshalltown State Bank.....	249	State Bank of Radcliffe.. ..	264
Macedonia State Bank.....	249	State Bank of Belmond.....	264
Mahaska State Bank.....	249	State Bank of Hull.....	264
Monona County State Bank.....	250	State Bank of Deep River.....	265
Merchants' State Bank.....	250	State Exchange Bank of Parkersburg..	265
Maurice State Bank.....	250	State Bank of Dows.....	265
Monona State Bank.....	251	State Bank of Stratford.....	265
Northwestern State Bank—Orange City, ..	251	State Bank of Ledyard.....	266
Northwestern State Bank—Hawarden..	251	State Bank of Story City.....	266
Onawa State Bank.....	252	State Bank of Portsmouth.....	267
Oxford State Bank.....	252	State Bank of Laurens.	267
Peoples' Bank—West Liberty.....	252	State Bank of West Bend.....	267
Peoples' Bank—Humboldt.....	253	State Bank of Woolstock.....	268
Palo Alto County Bank.	253	State Bank of Stanhope	268
Primghar State Bank.....	253	State Bank of Jewell.....	268
Postville State Bank.....	254	State Bank of Pocahontas.....	269
Pomeroy State Bank.....	254	State Bank of Germania.....	269
Blceville State Bank.....	254	State Bank of Armstrong.....	269
Reinbeck State Bank.....	255	Salix State Bank.....	270
Sheldon State Bank,....	255	State Bank of Neola.. ..	270
Sioux Valley State Bank.....	255	Tama County State Bank.....	270
Shelby County State Bank.....	256	Traer State Bank.....	271
Sanborn State Bank.. ..	256	Union State Bank—Wilton.....	271
Strawberry Point State Bank.....	256	Union State Bank—La Porte City.....	271
Silver City State Bank.....	257	Union Bank.....	272
State Bank of Keokuk... ..	257	Union State Bank—West Bend.....	272
Sutherland State Bank.....	257	Wayne County Bank.....	272
Sac County State Bank.....	258	West Branch Bank	273
State Bank of Dayton.....	258	Warren County Bank.. ..	273
State Bank of Rock Valley.....	258	Washta Bank.....	273
State Bank of Eagle Grove.....	259	Worth County Bank.....	274
State Bank of Bloomfield.....	259	Winthrop State Bank.....	274
State Bank of Manning.....	259	Waukon State Bank.....	274
State Bank of Taber.....	260	Webster County State Bank.....	275
State Bank of Waverly.	260	Waterloo State Bank.....	275
Sloan State Bank.....	260	Winfield State Bank	275
State Bank of Prairie City.....	261	Whittemore State Bank.....	275

INDEX TO STATE BANKS BY COUNTIES FOR 1893.

	PAGE		PAGE
ALLAMAKEE.		CHEROKEE.	
Bank of Lansing.....	221	Oherokee County State Bank—Meriden	225
Citizens' State Bank—Postville.....	227	Oherokee County State Bank—Oherokee	225
Citizens' State Bank—Waukon.....	228	Washta State Bank.....	273
Postville State Bank.....	254	Oleghorn State Bank.....	231
Waukon State Bank.....	274	CLARKE.	
APPANOOSE.		Clarke County State Bank—Osceola....	224
Citizens' State Bank—Centerville....	231	Iowa State Bank—Osceola.....	246
BENTON.		CLAYTON.	
Benton County State Bank—Blairstown	219	Elkader State Bank.....	235
State Bank of Vinton.....	263	Monona State Bank.....	251
BLACK HAWK.		Strawberry Point State Bank.....	256
Union State Bank—La Porte City.....	271	CRAWFORD.	
Waterloo State Bank.....	275	Crawford County State Bank—Denison.	224
BOONE.		Farmers' State Bank—Charter Oak....	237
Citizens' State Bank—Maureld	228	DALLAS.	
BREMER.		Adel Bank.....	217
German American Loan and Trust Co—		DAVIS.	
Waverly.....	241	State Bank of Bloomfield.....	250
State Bank of Waverly.....	260	DECATUR.	
BUCHANAN.		Lamoni State Bank.....	248
Commercial State Bank—Independence	226	DELAWARE.	
Hazleton State Bank.....	245	Delaware County State Bank—Man-	
Winthrop State Bank.....	274	chester.....	232
BUENA VISTA.		DES MOINES.	
Buena Vista State Bank—Storm Lake..	222	State Bank of Mediapolis.....	263
Commercial State Bank—Storm Lake..	233	DICKINSON.	
BUTLER.		Dickinson County State Bank—Spirit	
Beaver Valley State Bank—Parkers-		Lake.....	233
burg.....	219	Lake Park State Bank.....	249
First State Bank—Greene.....	237	DUBUQUE.	
State Exchange Bank of Parkersburg...	265	Cascade Bank.....	225
CALHOUN.		Citizens' State Bank—Dubuque.....	227
Pomeroy State Bank.....	254	Dubuque County State Bank—Dubuque	232
CARROLL.		Farmers' and Merchants' Bank—Cas-	
Citizens' State Bank—Glidden. ...	229	cade....	230
State Bank of Manning.....	250	German State Bank—Dubuque.....	240
CEDAR.		German State Bank—Dyersville.....	241
Bennett State Bank.....	220	EMMET.	
Cedar County State Bank—Tipton.....	223	Estherville State Bank.....	233
West Branch Bank	273	State Bank of Armstrong.....	220
CERRO GORDO.		FAYETTE.	
Cerro Gordo State Bank—Clear Lake...	220	Bank of West Union... ..	221
Farmers' State Bank—Rockwell.....	220	Citizens' Bank—Elgin... ..	230
		FRANKLIN.	
		Citizens' Bank of Hampton.....	223

FREMONT.	PAGE	MARSHALL.	PAGE
State Bank of Tabor.....	260	Commercial State Bank—Marshalltown	226
GREENE.		Marshalltown State Bank.....	249
Citizens' State Bank—Grand Junction..	230	MILLS.	
Greene County State Bank—Jefferson..	242	Botna Valley State Bank—Hastings....	219
GRUNDY.		Silver City State Bank.....	257
Reinbeck State Bank.....	255	MITCHELL.	
GUTHRIE.		Riceville State Bank.....	254
Exchange State Bank—Stuart.	234	MONONA.	
Guthrie State Bank—Guthrie Center....	241	First Ute State Bank.....	238
HAMILTON.		Monona State Bank—Mapleton.....	250
Farmers' and Traders' State Bank—Jew-		Onawa State Bank.....	253
ell Junction.....	240	MONROE.	
Hamilton County State Bank—Webster		Albia State Bank.....	218
City.....	244	MUSCATINE.	
State Bank of Williams.....	261	Farmers' and Citizens' Bank—Wilton...	235
State Bank of Ellsworth.	263	Peoples' Bank—West Liberty.....	252
State Bank of Stratford.....	266	Union State Bank—Wilton.....	271
State Bank of Stanhope	268	O'BRIEN.	
State Bank of Jewell.....	268	Farmers' State Bank—Paullina	236
HARDIN.		Hartley State Bank.....	243
Bank of Iowa Falls.....	220	Primghar State Bank.....	253
City State Bank—Eldora.....	227	Sheldon State Bank.....	255
Hardin County Bank—Eldora... ..	243	Sanborn State Bank.. ..	256
Hubbard State Bank.....	244	Sutherland State Bank.....	257
State Bank of Radcliffe.....	264	Union State Bank—Sheldon	272
HENRY.		PALO ALTO.	
Winfield State Bank	275	Palo Alto County Bank—Emmetsburg.	253
HUMBOLDT.		State Bank of West Bend.....	267
Bank of Livermore	222	Union State Bank of West Bend.....	272
Humboldt County Bank—Humboldt....	243	PLYMOUTH.	
Peoples' Bank—Humboldt.....	253	German State Bank—Le Mars.....	242
State Bank of Renwick... ..	261	POCAHONTAS.	
IDA.		State Bank of Laurens.	267
Galva State Bank.....	242	State Bank of Pocahontas.....	269
JASPER.		POLK.	
State Bank of Prairie City.....	261	Capital City State Bank—Des Moines..	223
JOHNSON.		POTTAWATTAMIE.	
Iowa City State Bank.....	245	Avoca Bank.....	217
Oxford State Bank.....	252	Citizens' State Bank—Council Bluffs ..	224
JONES.		Citizens' State Bank—Oakland.....	228
Monticello State Bank.....	248	Exchange State Bank—Walnut.....	234
KEOKUK.		Farmers' and Merchants' State Bank—	
Bank of Keota.....	220	Neola.....	240
Keokuk County Bank—Sigourney.....	247	Macedonia State Bank.....	249
KOSSUTH.		State Bank—Neola.....	270
Algona State Bank.....	218	POWESHIEK.	
Kossuth County Bank—Algona....	246	State Bank of Deep River.....	265
State Bank of Bancroft.....	262	SAC.	
State Bank of Ledyard.....	266	Early State Bank.....	234
State Bank of Germania.....	269	Lake View State Bank.....	248
Whittemore State Bank.....	276	Sac County State Bank—Sac City.....	268
LEE.		SHELBY.	
State Bank of Keokuk... ..	257	Shelby County State Bank.....	256
LINN.		State Bank of Portsmouth.....	267
Bohemian American Bank—Cedar Rap-		SIoux.	
ids.....	222	Iowa State Bank—Hull.....	245
Coggon State Bank.....	231	Maurice State Bank.....	250
LOUISA.		Northwestern State Bank—Orange City	251
Farmers' and Merchants' State Bank—		Northwestern State Bank—Hawarden..	251
Columbus Junction.....	237	State Bank of Rock Valley.....	253
MAHASKA.		State Bank of Hull.....	264
Farmers' State Bank—Oskaloosa.....	239		
Mahaska County State Bank.....	249		

	PAGE		PAGE
STORY.		State Bank of Badger..	268
State Bank of Story City.....	266	Webster County State Bank—Gowrie...	275
TAMA.		WOODBURY.	
Tama County State Bank—Hladbrook..	270	Anthon State Bank.....	218
Traer State Bank.....	271	Danbury State Bank.....	233
VAN BUREN.		farmers' State Bank—Sloan.....	233
Farmers' and Traders' Bank—Bonaparte	236	Merchants' State Bank—Correctionville	250
Keosauqua State Bank.....	247	Sioux Valley State Bank.....	255
WAPELLO.		Sloan State Bank—Sloan.....	260
State Bank of Ottumwa.....	262	Salix State Bank.....	270
WARREN.		WORTH.	
Warren County State Bank—Indianola.	273	Worth County Bank—Northwood.....	274
WAYNE.		WRIGHT.	
Bank of Lueville.....	221	Citizens' State Bank—Eagle Grove ..	226
Citizens' State Bank—Corydon.....	228	Citizens' State Bank—Goldfield.....	230
Farmers and Merchants' Bank—Cory-		Farmers' Exchange Bank—Dows.....	235
don.	236	Iowa Valley State Bank—Belmond.....	246
Farmers' and Drivers' State Bank—Sey-		State Bank of Eagle Grove.....	250
mour.....	238	State Bank of Belmond.....	264
Humeston State Bank.....	244	State Bank of Dows.....	265
Wayne County Bank—Corydon.....	272	State Bank of Woolstock.....	268
WEBSTER.			
State Bank of Dayton.....	256		

BIENNIAL REPORT

OF THE

TREASURER OF STATE

OF IOWA.

For the Biennial Period Ending June 30, 1893,

TOGETHER WITH

LIST OF TREASURERS SINCE 1840

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
1893.

**NAMES AND TERMS OF SERVICE OF THE TREASURERS OF IOWA
FROM 1840 TO JULY 1, 1893.**

MORGAN RENO, Territorial Treasurer.....	1840 to 1847
MORGAN RENO, State Treasurer.....	1847 to 1851
ISRAEL KISTER, Davis county.....	1851 to 1853
MARTIN L. MORRIS, Polk county.....	1853 to 1859
JOHN W. JONES, Hardin county.....	1859 to 1863
WM. H. HOLMES, Jones county.....	1863 to 1867
SAMUEL E. RANKIN, Washington county.....	1867 to 1873
WM CHRISTY, Clark county.....	1873 to 1877
GEO. W. BEMIS, Buchanan county.....	1877 to 1881
E. H. CONGER, Dallas county.	1881 to 1885
V. P. TWOMBLY, Van Buren county.....	1885 to 1891
BYRON A. BEESON, Marshall county.....	1891 to 1895

REPORT OF THE TREASURER OF STATE.

STATE OF IOWA,
OFFICE OF TREASURER OF STATE, }
DES MOINES, July 1, 1893.

To His Excellency, HORACE BOIES, Governor of Iowa:

SIR—As required by Section 2, Chapter 175, of the Nineteenth General Assembly, I have the honor to submit herewith the following report of this office for the biennial period ending June 30, 1893. In submitting this report I deem it proper to furnish a few facts and figures for your own information and for the consideration of the members of the Twenty-fifth General Assembly. This report shows receipts from all sources and disbursements for the biennial period; also the condition of the treasury at the close of business, June 30, 1893.

The latter showing, while true, is in a sense misleading, because at that time we had received the major portion of the spring collections of general revenue and consequently our balances were larger than at any other period in the year, while one day later (July 1) the State's matured obligations to its public institutions and other sources amounted to almost \$300,000.

This is true to a greater or lesser extent with all our settlements. For example, on January 1, 1893, we had on hand \$215,527.70, including the \$150,000 soldiers' monument fund provided for by the Twenty-fourth General Assembly, while nineteen days later, had it not been for the \$150,000 monument fund on hand, State warrants to the amount of \$64,515.60 would have been stamped "not paid for want of funds." Fortunately taxes from insurance companies, telegraph and telephone companies began coming in about this time and relieved us from that humiliating ordeal.

The quarterly payments due July 1, 1893, October 1, 1893, and January 1, 1894, will probably reduce our present balance and the amount received from October collections so as to render the first payment of salary to the Twenty-fifth General Assembly when due, extremely doubtful; and unless the legislature so amends the law that quarterly payments to State institutions will fall due thirty days later than now, there will not be sufficient revenue on hand April 1, 1894, to pay their warrants when presented.

Under the old law taxes were payable and due at the capitol before the State's obligations matured, but when the change was made from annual

to semi-annual payments, the time for paying taxes was extended thirty days without providing that the State's obligations should be correspondingly extended.

Should the quarterly payments be made thirty days later we can hope to pay the General Assembly its last half at the close of its session; otherwise it probably cannot be done until near the first of May. No doubt this will surprise those persons who have no other means of acquiring a knowledge of the facts except as read in the newspaper reports of the quarterly settlements made by yourself and the Auditor of State; these settlements as directed by law are generally made when the treasury is at its best, and while true as to fact, are deceptive because they do not present to the public the State's obligations then due. Again, the Twenty-second and Twenty-third General Assemblies reduced the State levy a half mill, which caused a loss in revenue received from counties during the last biennial period of \$291,200.22.

This loss was partially reimbursed by the increased payments of insurance companies in the sum of \$49,092.20; fees from State officers, \$16,796.33; from miscellaneous sources, \$29,795.68; from telegraph and telephone companies, \$724.13, making an increase from these sources of \$97,008.34, or a net loss from all sources of \$194,191.88 for the biennial period.

The increase in real estate assessment in the State for 1893 and 1894 will, in my opinion, add to the gross amount of revenue sufficient to meet the demands of the increased current expenses and no more, and I would suggest to your excellency that recommendations be made to the Twenty-fifth General Assembly as follows: *First*, amend the law so that payments to the State institutions will be payable thirty days later than now; *second*, that the $\frac{1}{2}$ mill levy be again restored, unless the law is so amended as to make full value assessments in fact; *third*, that no appropriations be made in anticipation of the increased levy until the Twenty-sixth General Assembly meets.

All the increase that will be realized in the collections of 1895 will be needed to clear up the then outstanding warrants unless appropriations for State institutions already in operation are lower than in the past, and that I regard as a very poor kind of economy. Our State is rich, our people have a just pride in knowing we are out of debt and have such good and commodious public institutions for educational, charitable and humane purposes. I believe, I know that we much prefer the small increase in the levy to the humiliating fact that our warrants are not paid when presented. Thanking you and the people of the State, whom I have the honor to serve, I am your obedient servant,

BYRON A. BRESON,
Treasurer of State.

REPORT OF THE TREASURER OF STATE.

BYRON A. BEESON, *Treasurer of State, in account with the State of Iowa, from July 1, 1891, to June 30, 1893, inclusive.*

GENERAL REVENUE FUND.

		DR.	
1891.			
July	1.	To cash on hand from last report.....	\$ 488,058.95
Sept.	30.	To cash received from July 1 to date.....	134,025.71
1892.			
Jan.	1.	To cash received from September 30 to date.....	534,291.48
April	1.	To cash received from January 1 to date.	418,469.05
July	1.	To cash received from April 1 to date.	973,183.28
Oct.	1.	To cash received from July 1 to date.....	153,086.72
1893.			
Jan.	1.	To cash received from October 1 to date.....	494,794.02
April	1.	To cash received from January 1 to date.....	403,660.44
June	30.	To cash received from April 1 to date, inclusive.....	594,641.09
Total.....			\$ 4,194,210.72
		CR.	
1891.			
Oct.	1.	By State warrants redeemed	\$ 425,037.44
1892.			
Jan.	1.	By State warrants redeemed.....	506,864.86
April	1.	By State warrants redeemed.....	476,085.05
July	1.	By State warrants redeemed.....	648,582.10
Oct.	1.	By State warrants redeemed.....	447,444.24
1893.			
Jan.	1.	By State warrants redeemed.....	472,601.86
April	1.	By State warrants redeemed.....	420,396.45
June	30.	By State warrants redeemed, inclusive.....	384,217.27
June	30.	By cash on hand.....	412,981.45
Total.....			\$ 4,194,210.72

BYRON A. BEESON, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1891, to June 30, 1893, inclusive.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

BALANCES.

1893.			
June 30.	Bonds on hand (debentures Des Moines Security Loan and Trust Company).....	\$	5,500.00
June 30.	Bonds (mortgage).....		442,966.87
June 30.	Cash on hand.....		1,007.75
	Total.....	\$	449,474.62

BYRON A. BEESON, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1891, to June 30, inclusive, 1893.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

BONDS—MORTGAGE.

DR.

1891.			
July 1.	To balance on hand last report.....	\$	346,350.00
July 11.	To bond No. 398.....	\$	800.00
July 11.	To bond No. 401.....		1,000.00
July 11.	To bond No. 407.....		1,600.00
July 11.	To bond No. 408.....		1,600.00
July 11.	To bond No. 409.....		3,500.00
July 11.	To bond No. 411.....		1,250.00
July 11.	To bond No. 412.....		1,500.00
July 11.	To bond No. 413.....		800.00
July 11.	To bond No. 414.....		2,100.00
July 11.	To bond No. 416.....		1,600.00
July 11.	To bond No. 417.....		1,600.00
July 11.	To bond No. 418.....		800.00
July 11.	To bond No. 419.....		1,200.00
July 11.	To bond No. 420.....		700.00
July 11.	To bond No. 421.....		1,700.00
July 11.	To bond No. 422.....		1,600.00
July 11.	To bond No. 423.....	1,600.00—	27,350.00
July 14.	To bond No. 415.....		1,900.00
August 11.	To bond No. 405.....	3,000.00	
August 11.	To bond No. 424.....	2,400.00—	5,400.00
October 8.	To bond No. 233.....		1,500.00
October 8.	To bond No. 427.....	1,000.00	
October 8.	To bond No. 428.....	500.00	
October 8.	To bond No. 429.....	950.00	
October 8.	To bond No. 430.....	950.00—	3,400.00

1891.

Nov.	23.	To bond No. 435	\$ 1,800.00	
Nov.	23.	To bond No. 431	3,600.00	
Nov.	23.	To bond No. 433	800.00	
Nov.	23.	To bond No. 434	1,000.00	
Nov.	23.	To bond No. 436	2,300.00	
Nov.	23.	To bond No. 440	1,500.00	
Nov.	23.	To bond No. 441	2,500.00	
Nov.	23.	To bond No. 439	500.00	
Nov.	23.	To bond No. 435	6,000.00	
Nov.	23.	To bond No. 442	1,000.00	
Nov.	23.	To bond No. 443	4,000.00	
Nov.	23.	To bond No. 447	2,000.00—\$	27,000.00
Nov.	23.	To bond No. 235, returned from financial agent..		1,000.00
Dec.	11.	To bond No. 432	1,000.00	
Dec.	11.	To bond No. 438	500.00	
Dec.	11.	To bond No. 444	500.00	
Dec.	11.	To bond No. 445	700.00—	2,700.00

1892.

Jan.	18.	To Bond No. 448	4,000.00	
Jan.	18.	To bond No. 451	2,200.00	
Jan.	18.	To bond No. 452	1,600.00	
Jan.	18.	To bond No. 456	2,500.00	
Jan.	18.	To bond No. 457	500.00—	10,800.00
Jan.	26.	To bond No. 446	600.00	
Jan.	26.	To bond No. 450	6,400.00	
Jan.	26.	To bond No. 458	1,000.00—	8,000.00
Feb.	2.	To bond No. 459	1,000.00	
Feb.	2.	To bond No. 461	700.00	
Feb.	2.	To bond No. 463	800.00—	2,500.00
Feb.	5.	Tax receipts on loans 4, 83, 198, 219, 235, and 344		106.48
Feb.	5.	To bond No. 463		700.00
Feb.	6.	To bond No. 437		1,500.00
Feb.	24.	To bond No. 449	1,700.00	
Feb.	24.	To bond No. 453	500.00	
Feb.	24.	To bond No. 455	1,500.00	
Feb.	24.	To bond No. 460	500.00	
Feb.	24.	To bond No. 462	550.00	
Feb.	24.	To bond No. 467	800.00	5,550.00
Aug.	27.	To bond No. 454	1,600.00	
Aug.	27.	To bond No. 464	800.00	
Aug.	27.	To bond No. 468	1,500.00	
Aug.	27.	To bond No. 469	1,000.00	
Aug.	27.	To bond No. 470	1,100.00	
Aug.	27.	To bond No. 472	1,200.00	
Aug.	27.	To bond No. 473	1,200.00	
Aug.	27.	To bond No. 474	800.00	
Aug.	27.	To bond No. 475	800.00	
Aug.	27.	To bond No. 476	1,000.00	
Aug.	27.	To bond No. 478	1,500.00—	12,500.00
Nov.	17.	To bond No. 471	1,000.00	
Nov.	17.	To bond No. 477	2,000.00	
Nov.	17.	To bond No. 484	600.00	
Nov.	17.	To bond No. 485	800.00	
Nov.	17.	To bond No. 486	700.00	
Nov.	17.	To bond No. 490	800.00	
Nov.	17.	To bond No. 493	1,500.00—	7,400.00
Dec.	21.	To bond No. 315, returned from Helsell	1,100.00	
Dec.	21.	To bond No. 407, returned from Helsell	1,600.00—	2,700.00

1892.

Dec.	23.	To bond No. 483..	1,000.00	
Dec.	23.	To bond No. 488.....	1,500.00	
Dec.	23.	To bond No. 489.....	600.00	
Dec.	23.	To bond No. 491.....	800.00	
Dec.	23.	To bond No. 494.....	2,500.00	
Dec.	23.	To bond No. 495.....	3,000.00	
Dec.	23.	To bond No. 497.....	2,000.00	
Dec.	23.	To bond No. 498.....	650.00	
Dec.	23.	To bond No. 499.....	800.00	
Dec.	23.	To bond No. 500.....	800.00—	13,650.00
Dec.	23.	To tax receipts paid by financial agent.		216.08

1893.

Jan.	3.	To bond No. 479 ..	1,000.00	
Jan.	3.	To bond No. 490 ..	1,600.00	
Jan.	3.	To bond No. 481 ..	800.00	
Jan.	3.	To bond No. 482 ..	1,800.00	
Jan.	3.	To bond No. 487.....	1,000.00—	6,200.00
Jan.	11.	To bond No. 492 ..	1,500.00	
Jan.	11.	To bond No. 496 ..	1,750.00	
Jan.	11.	To bond No. 505.....	500.00	
Jan.	11.	To bond No. 506.....	1,200.00	
Jan.	11.	To bond No. 507 ..	1,300.00	
Jan.	11.	To bond No. 508.....	1,200.00	
Jan.	11.	To bond No. 511.....	1,000.00	
Jan.	11.	To bond No. 512.....	600.00—	9,050.00
Jan.	21.	To bond No. 502.....	900.00	
Jan.	21.	To bond No. 503.....	1,250.00	
Jan.	21.	To bond No. 516 ..	1,000.00—	3,150.00
Feb.	4.	To bond No. 514 ..		1,000.00
Feb.	6.	To bond No. 519.....	1,600.00	
Feb.	6.	To bond No. 522.....	700.00—	2,300.00
Feb.	16.	To bond No. 515.....		1,350.00
Feb.	22.	To bond No. 501 ..	1,600.00	
Feb.	22.	To bond No. 510.....	2,500.00—	4,100.00
March	9.	To bond No. 504 ..	1,000.00	
March	9.	To bond No. 509.....	650.00	
March	9.	To bond No. 517 ..	800.00	
March	9.	To bond No. 518.....	1,400.00	
March	9.	To bond No. 524 ..	1,000.00	
March	9.	To bond No. 525 ..	2,000.00	
March	9.	To bond No. 527.....	800.00—	7,650.00
March	11.	To bond No. 529.....	5,000.00	
March	11.	To bond No. 533 ..	1,000.00—	6,000.00
April	6.	To bond No. 513 ..	2,000.00	
April	6.	To bond No. 532 ..	1,000.00—	3,000.00
April	18.	To bond No. 528.....	1,400.00	
April	18.	To bond No. 536.....	4,000.00	
April	18.	To bond No. 538.....	1,000.00—	6,400.00
April	27.	To bond No. 534.....	800.00	
April	27.	To bond No. 537.....	3,800.00	
April	27.	To bond No. 539 ..	1,400.00	
April	27.	To bond No. 540.....	1,000.00—	7,000.00
May	8.	To bond No. 535.....		1,000.00

Total.....\$ 540,422.51

CR.

1891.

August 25.	By bond No. 208, redeemed	\$	5,000.00
Sept. 24.	By bond No. 163, redeemed.....		450.00
Sept. 26.	By bond No. 93, redeemed		1,000.00
Sept. 28.	By bond No. 82, redeemed.....	\$	1,000.00
Sept. 28.	By bond No. 223, redeemed.....	1,500.00—	2,500.00
Sept. 29.	By bond No. 207, part payment		400.00
Sept. 30.	By bond No. 106, redeemed	500.00	
Sept. 30.	By bond No. 181, part payment.....	100.00—	600.00
Oct. 1.	By bond No. 169, redeemed.....	600.00	
Oct. 1.	By bond No. 220, redeemed.....	1,000.00—	1,600.00
Oct. 2.	By bond No. 225, redeemed	500.00	
Oct. 2.	By bond No. 127, redeemed.....	800.00—	1,300.00
Oct. 5.	By bond No. 221, redeemed.....	500.00	
Oct. 5.	By bond No. 112, redeemed.....	500.00—	1,000.00
Oct. 6.	By bond No. 154, redeemed.....		500.00
Oct. 7.	By bond No. 143, redeemed.....		500.00
Oct. 9.	By bond No. 98, part payment.....		300.00
Oct. 10.	By bond No. 138, redeemed.....	500.000	
Oct. 10.	By bond No. 231, redeemed.....	3,500.00—	4,000.00
Oct. 12.	By bond No. 88, part payment		800.00
Oct. 13.	By bond No. 128, redeemed.....		1,200.00
Oct. 22.	By bond No. 175, redeemed.....		500.00
Oct. 28.	By bond No. 166, redeemed		1,000.00
Oct. 27.	By bond No. 214, redeemed.....		800.00
Oct. 31.	By bond No. 145, redeemed.....		500.00
Nov. 13.	By bond No. 153, redeemed.....		1,400.00
Nov. 18.	By bond No. 156, redeemed.....		700.00
Dec. 14.	By bond No. 141, redeemed.....		600.00
Dec. 24.	By bond No. 237, redeemed		800.00
Dec. 26.	By bond No. 201, redeemed.....		1,000.00
Dec. 29.	By bond No. 49, part payment.....		500.00
Dec. 31.	By bond No. 50, part payment.....		200.00

1892.

Jan. 2.	By bond No. 192, redeemed.....		3,200.00
Jan. 4.	By bond No. 20, part payment		1,250.00
Jan. 9.	By bond No. 34, redeemed.....		1,200.00
Jan. 14.	By bond No. 232, redeemed.....		600.00
Jan. 15.	By bond No. 45, redeemed.....		2,000.00
Jan. 16.	By bond No. 24, redeemed.....		950.00
Feb. 6.	By bond No. 185, redeemed.....		500.00
Feb. 17.	By bond No. 199, redeemed.....		500.00
March 2.	By bond No. 254, redeemed.....		650.00
March 3.	Tax receipt on bond No. 344 redeemed.....		9.60
April 29.	By tax receipt on bond No. 83, redeemed.....		14.36
June 22.	By tax receipt on bond No. 219 redeemed.....		16.58
July 16.	By bond No. 165, redeemed.....		700.00
Sept. 2.	By bond No. 236, redeemed.....		500.00
Sept. 20.	By bond No. 203, redeemed.....		650.00
Sept. 24.	By bond No. 207, part payment.....		400.00
Sept. 29.	By bond No. 181, part payment.....		100.00
Sept. 30.	By bond No. 131, redeemed.....	1,000.00	
Sept. 30.	By bond No. 90, redeemed	600.00—	1,600.00
Oct. 1.	By bond No. 195, redeemed.....	600.00	
Oct. 1.	By bond No. 196, redeemed.....	1,000.00	
Oct. 1.	By bond No. 121, redeemed.....	1,600.00—	3,200.00
Oct. 2.	By bond No. 115, redeemed.....	2,400.00	
Oct. 2.	By bond No. 213, part payment.....	100.00	
Oct. 2.	By bond No. 190, redeemed.....	800.00	
Oct. 2.	By bond No. 210, redeemed.....	1,000.00	
Oct. 3.	By bond No. 257, redeemed.....	700.00—	5,000.00

1892.				
Oct.	4.	By bond No. 187, part payment.....	\$	100.00
Oct.	5.	By bond No. 224, redeemed.....	800.00	
Oct.	5.	By bond No. 215, redeemed.....	1,000.00	
Oct.	5.	By bond No. 300, redeemed.....	1,500.00—	3,300.00
Oct.	7.	By bond No. 171, part payment.....		100.00
Oct.	12.	By bond No. 103, redeemed.....		800.00
Oct.	13.	By bond No. 88, redeemed.....		1,200.00
Oct.	14.	By bond No. 206, redeemed.....		1,000.00
Nov.	1.	By bond No. 129, redeemed.....		1,500.00
Nov.	5.	By bond No. 217, redeemed.....		500.00
Nov.	10.	By bond No. 173, redeemed.....	700.00	
Nov.	10.	By bond No. 178, redeemed.....	800.00	
Nov.	10.	By bond No. 226, redeemed.....	600.00—	2,100.00
Nov.	11.	By bond No. 230, redeemed.....	750.00	
Nov.	11.	By bond No. 315, redeemed.....	1,100.00	
Nov.	11.	By bond No. 407, redeemed.....	1,600.00—	3,450.00
Nov.	28.	By bond No. 281, redeemed.....		600.00
Dec.	1.	By bond No. 172, redeemed.....	800.00	
Dec.	1.	By bond No. 218, redeemed.....	800.00	
Dec.	1.	By bond No. 219, redeemed.....	800.00	
Dec.	1.	By bond No. 473, redeemed.....	1,200.00—	3,600.00
Dec.	7.	By bond No. 222, redeemed.....		600.00
Dec.	19.	By bond No. 174, redeemed.....	600.00	
Dec.	19.	By bond No. 4, redeemed.....	1,000.00	
Dec.	19.	By tax receipt, bond No. 4, redeemed.....	13.51—	1,613.51
Dec.	24.	By bond No. 205, redeemed.....		600.00
Dec.	27.	By tax receipt, bond No. 198, returned to W. A. Hel- sell, F. A.....		28.61
Dec.	28.	By bond No. 50, redeemed.....	500.00	
Dec.	28.	By bond No. 20, redeemed.....	1,250.00—	1,750.00
Dec.	30.	By bond No. 62, redeemed.....	1,000.00	
Dec.	30.	By bond No. 53, redeemed.....	2,400.00	
Dec.	30.	By bond No. 197, redeemed.....	600.00	
Dec.	30.	By bond No. 188, redeemed.....	650.00—	4,650.00
Dec.	31.	By bond No. 241, redeemed.....	550.00	
Dec.	31.	By bond No. 243, redeemed.....	500.00	
Dec.	31.	By bond No. 233, redeemed.....	700.00	
Dec.	31.	By bond No. 43, redeemed.....	500.00	
Dec.	31.	By bond No. 35, redeemed.....	800.00	
Dec.	31.	Tax receipt bond No. 405, redeemed.....	31.06	3,081.06
1893.				
Jan.	3.	By bond No. 51, redeemed.....	000.00	
Jan.	3.	By bond No. 14, redeemed.....	1,000.00—	3,000.00
Jan.	4.	By bond No. 10, redeemed.....	1,400.00	
Jan.	4.	By bond No. 17, redeemed.....	600.00	
Jan.	4.	Tax receipt bond No. 17, redeemed.....	5.34—	2,005.34
Jan.	4.	By bond No. 234, redeemed.....	700.00	
Jan.	4.	By bond No. 198, redeemed.....	800.00	
Jan.	4.	By tax receipts, bond No. 198, redeemed.....	9.97—	1,509.97
Jan.	9.	By bond No. 233, redeemed.....		2,800.00
Jan.	11.	By bond No. 2, redeemed.....		800.00
Jan.	23.	By bond No. 95, redeemed.....		1,500.00
Jan.	31.	By bond No. 239, redeemed.....		1,600.00
Feb.	20.	By bond No. 364, redeemed.....		700.00
March	22.	By tax receipt bond No. 244, redeemed.....		11.15
April	4.	By tax receipt bond No. 406, redeemed.....		32.17
April	21.	By tax receipt bond No. 412, redeemed.....		32.29
April	25.	By bond No. 358, redeemed.....		700.00
June	30.	By balance.....		442,986.87
		otal.....	\$	540,422.51

BYRON A. BEESON, *Treasurer of State, in account with the State of Iowa,
from July 1, 1891, to July 30, 1893, inclusive.*

AGRICULTURAL ENDOWMENT FUND.

CASH.

DR.

1891.

July	1.	To balance on hand at last report.....	5,038.73
July	7.	To cash from Herman Knapp, agent.....	4,078.91
Aug.	8.	To cash from Herman Knapp, agent.....	6,079.60
Aug.	25.	To cash from bond No. 208, redeemed.....	5,000.00
Sept.	10.	To cash from Herman Knapp, agent.....	2,103.50
Sept.	10.	To cash from Herman Knapp, treasurer.....	216.50
Sept.	24.	To cash from bond No. 163, redeemed.....	450.00
Sept.	25.	To cash from bond No. 93, redeemed.....	1,000.00
Sept.	28.	To cash from bond No. 82, redeemed.....	1,000.00
Sept.	28.	To cash from bond No. 223, redeemed.....	1,500.00
Sept.	29.	To cash from bond No. 207, part payment.....	400.00
Sept.	30.	To cash from bond No. 106, redeemed.....	500.00
Sept.	30.	To cash from bond No. 181, part payment.....	100.00
Oct.	1.	To cash from bond No. 169, redeemed.....	600.00
Oct.	1.	To cash from bond No. 220, redeemed.....	1,000.00
Oct.	2.	To cash from bond No. 225, redeemed.....	500.00
Oct.	2.	To cash from bond No. 127, redeemed.....	800.00
Oct.	2.	To cash from Herman Knapp, agent.....	1,203.16
Oct.	3.	To cash from bond No. 221, redeemed.....	500.00
Oct.	5.	To cash from bond No. 112, redeemed.....	500.00
Oct.	6.	To cash from bond No. 154, redeemed.....	500.00
Oct.	7.	To cash from bond No. 143, redeemed.....	500.00
Oct.	9.	To cash from bond No. 98, part payment.....	300.00
Oct.	10.	To cash from bond No. 138, redeemed.....	500.00
Oct.	10.	To cash from bond No. 231, redeemed.....	3,500.00
Oct.	12.	To cash from bond No. 88, part payment.....	800.00
Oct.	13.	To cash from bond No. 128, redeemed.....	1,200.00
Oct.	19.	To cash from (W. A. Helsell) bond No. 180, redeemed.....	3,500.00
Oct.	22.	To cash from bond No. 175, redeemed.....	500.00
Oct.	22.	To cash from bond No. 247, redeemed.....	1,400.00
Oct.	23.	To cash from bond No. 166, redeemed.....	1,000.00
Oct.	27.	To cash from bond No. 214, redeemed.....	800.00
Oct.	31.	To cash from bond No. 145, redeemed.....	500.00
Nov.	4.	To cash per Herman Knapp, agent.....	4,432.00
Nov.	13.	To cash from bond No. 153, redeemed.....	1,400.00
Nov.	18.	To cash from bond No. 156, redeemed.....	700.00
Nov.	20.	To cash from tax receipt bond No. 186, redeemed.....	28.98
Dec.	4.	To cash from Herman Knapp, agent.....	1,080.00
Dec.	14.	To cash from bond No. 141, redeemed.....	600.00
Dec.	24.	To cash from bond No. 237, redeemed.....	800.00
Dec.	25.	To cash from bond No. 201, redeemed.....	1,000.00
Dec.	29.	To cash from bond No. 49, part payment.....	500.00
Dec.	31.	To cash from bond No. 50, part payment.....	200.00

1892.

Jan.	2.	To cash from bond No. 192, redeemed	\$	3,200.00
Jan.	4.	To cash from bond No. 20, part payment		1,250.00
Jan.	9.	To cash from bond No. 34, redeemed		1,200.00
Jan.	14.	To cash from bond No. 232, redeemed		600.00
Jan.	15.	To cash from bond No. 45, redeemed		2,000.00
Jan.	16.	To cash from bond No. 24, redeemed		950.00
Jan.	20.	To cash from Herman Knapp, agent.....	\$ 1,184.00	
Jan.	20.	To cash from Herman Knapp, treasurer.....	176.00—	1,360.00
Feb.	6.	To cash from bond No. 185, redeemed ...		500.00
Feb.	8.	To cash from Herman Knapp, agent		1,760.00
Feb.	17.	To cash from bond No. 199, redeemed		500.00
March	2.	To cash from bond No. 254, redeemed		650.00
March	3.	To cash from Herman Knapp, agent.....	3,720.00	
March	3.	To cash from tax receipt bond No. 344, redeemed ...	9.60—	3,729.60
March	22.	To cash from Herman Knapp, agent.....		640.00
April	5.	To cash from Herman Knapp, agent		5,840.00
April	9.	To cash from Herman Knapp, agent... ..	-	1,222.56
April	29.	To cash from tax receipt bond No. 83, redeemed.....		14.36
May	2.	To cash from Herman Knapp, agent.....		2,880.00
May	12.	To cash from Herman Knapp, agent.....		360.00
June	6.	To cash from Herman Knapp, treasurer.....		2,532.04
June	15.	To cash from Herman Knapp, treasurer.....		1,250.00
June	16.	To cash from Herman Knapp, treasurer... ..		569.10
June	22.	To cash from tax receipt bond No. 219, redeemed....		16.58
June	27.	To cash from Herman Knapp, agent.. ..		2,560.00
July	16.	To cash from bond No. 165		700.00
August	6.	To cash from Herman Knapp, agent.....		1,600.00
August	26.	To cash from Herman Knapp, agent.....		1,320.00
Sept.	2.	To cash from bond No. 236, redeemed.....		500.00
Sept.	8.	To cash from Herman Knapp, agent.....		1,660.00
Sept.	21.	To cash from bond No. 203, redeemed		650.00
Sept.	24.	To cash from bond No. 207, part payment		400.00
Sept.	29.	To cash from bond No. 181, part payment		100.00
Sept.	30.	To cash from bond No. 131, redeemed	1,000.00	
Sept.	30.	To cash from bond No. 90, redeemed	600.00—	1,600.00
Oct.	1.	To cash from bond No. 195, redeemed	600.00	
Oct.	1.	To cash from bond No. 196, redeemed	1,000.00	
Oct.	1.	To cash from bond No. 121, redeemed	1,600.00—	3,200.00
Oct.	3.	To cash from bond No. 115, redeemed	2,400.00	
Oct.	3.	To cash from bond No 213, part payment	100.00	
Oct.	3.	To cash from bond No. 190, redeemed	800.00	
Oct.	3.	To cash from bond No. 210, redeemed	1,000.00	
Oct.	3.	To cash from bond No. 257, redeemed	700.00—	5,000.00
Oct.	4.	To cash from bond No. 187, part payment		100.00
Oct.	5.	To cash from bond No. 224, redeemed	800.00	
Oct.	5.	To cash from bond No. 215, redeemed	1,000.00	
Oct.	5.	To cash from bond No. 300, redeemed	1,500.00—	3,300.00
Oct.	7.	To cash from bond No. 171, part payment	100.00	
Oct.	7.	To cash from Herman Knapp, agent.....	520.00—	620.00
Oct.	12.	To cash from bond No. 103, redeemed ...		800.00
Oct.	13.	To cash from bond No. 88, redeemed		1,200.00
Oct.	14.	To cash from bond No. 206, redeemed		1,000.00
Nov.	1.	To cash from bond No. 129, redeemed		1,500.00
Nov.	3.	To cash from Herman Knapp, agent.....		1,280.00
Nov.	5.	To cash from bond No. 217, redeemed		500.00
Nov.	9.	To cash from bond No. 173, redeemed	700.00	
Nov.	9.	To cash from bond No. 178, redeemed	800.00	
Nov.	9.	To cash from bond No. 226, redeemed	600.00—	2,100.00
Nov.	28.	To cash from bond No. 281, redeemed		600.00

1892.		
Dec.	1.	To cash from bond No. 172, redeemed.....\$ 800.00
Dec.	1.	To cash from bond No. 218, redeemed. 800.00
Dec.	1.	To cash from bond No. 219, redeemed..... 800.00
Dec.	1.	To cash from bond No. 473, redeemed..... 1,200.00—\$ 3,600.00
Dec.	5.	To cash from Herman Knapp, agent..... 3,496.79
Dec.	7.	To cash from bond No. 222, redeemed..... 600.00
Dec.	19.	To cash from bond No. 174, redeemed..... 600.00
Dec.	19.	To cash from bond No. 4, redeemed..... 1,000.00
Dec.	19.	To cash from tax receipt bond No. 4, redeemed..... 13.51— 1,613.51
Dec.	24.	To cash from bond No. 205, redeemed..... 600.00
Dec.	28.	To cash from bond No. 50, redeemed..... 500.00
Dec.	28.	To cash from bond No. 20, redeemed..... 1,250.00— 1,750.00
Dec.	30.	To cash from bond No. 62, redeemed..... 1,000.00
Dec.	30.	To cash from bond No. 53, redeemed..... 2,400.00
Dec.	30.	To cash from bond No. 197, redeemed..... 600.00
Dec.	30.	To cash from bond No. 188, redeemed... 650.00— 4,650.00
Dec.	31.	To cash from bond No. 241, redeemed... 550.00
Dec.	31.	To cash from bond No. 243, redeemed... 500.00
Dec.	31.	To cash from bond No. 238, redeemed..... 700.00
Dec.	31.	To cash from bond No. 43, redeemed..... 500.00
Dec.	31.	To cash from bond No. 35, redeemed..... 800.00
Dec.	31.	To cash from tax receipt bond No. 405, redeemed..... 31.06— 3,081.06
1893.		
Jan.	3.	To cash from bond No. 51, redeemed..... 2,000.00
Jan.	3.	To cash from bond No. 14, redeemed..... 1,000.00— 3,000.00
Jan.	4.	To cash from bond No. 10, redeemed..... 1,400.00
Jan.	4.	To cash from bond No. 17, redeemed..... 600.00
Jan.	4.	To cash from tax receipt bond No. 17, redeemed... 5.34— 2,005.34
Jan.	4.	To cash from Herman Knapp, agent..... 2,472.00
Jan.	6.	To cash from bond No. 234, redeemed..... 700.00
Jan.	6.	To cash from W. A. Helsell, bond No. 198, redeemed. 800.00
Jan.	6.	To cash from W. A. Helsell, tax on bond No. 198..... 38.58— 1,538.58
Jan.	9.	To cash from bond No. 233, redeemed..... 2,800.00
Jan.	10.	To cash from bond No. 2, redeemed..... 800.00
Jan.	21.	To cash from W. A. Helsell, bond No. 230, redeemed. 760.00
Jan.	22.	To cash from bond No. 95 redeemed..... 1,500.00
Jan.	31.	To cash from bond No. 230, redeemed..... 1,600.00
Feb.	2.	To cash per Herman Knapp, agent..... 1,082.26
Feb.	8.	To cash per Herman Knapp, agent.... 460.00
Feb.	20.	To cash from bond No. 364, redeemed. 700.00
March	4.	To cash per Herman Knapp, agent... 1,480.00
March	22.	To cash from tax receipt, bond No. 361, redeemed.... 11.15
April	2.	To cash per Herman Knapp, agent..... 3,112.00
April	4.	To cash from tax receipt, bond No. 406, redeemed.... 33.17
April	21.	To cash from tax receipt, bond No. 412, redeemed... 33.29
April	25.	To cash from bond No. 358, redeemed 700.00
May	2.	To cash per Herman Knapp, agent..... 1,027.04
June	2.	To cash per Herman Knapp, agent..... 2,608.00
June	27.	To cash per Herman Knapp, agent..... 1,000.00
Total		\$ 171,748.81

BYRON A. BEESON, *Treasurer of State, in Account with the State of Iowa*
from July 1, 1891, to June 30, 1893, inclusive.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

CASH.

1891.		CR.	
July	14.	By cash paid W. A. Helsell, financial agent.....	4,000.00
Aug.	27.	By cash paid W. A. Helsell, financial agent.....	6,000.00
Sept.	18.	By cash paid W. A. Helsell, financial agent.....	4,200.00
Oct.	1.	By cash paid W. A. Helsell, financial agent.....	5,400.00
Oct.	7.	By cash paid W. A. Helsell, financial agent.....	4,000.00
Oct.	12.	By cash paid W. A. Helsell, financial agent.....	6,500.00
Oct.	26.	By cash paid W. A. Helsell, financial agent.....	5,800.00
Nov.	8.	By cash paid W. A. Helsell, financial agent.....	6,000.00
Nov.	25.	By cash paid W. A. Helsell, financial agent.....	3,300.00
Dec.	9.	By cash paid W. A. Helsell, financial agent.....	10,000.00
Dec.	23.	By cash paid W. A. Helsell, financial agent.....	600.00
1892.			
Jan.	4.	By cash paid W. A. Helsell, financial agent.....	1,500.00
Jan.	12.	By cash paid W. A. Helsell, financial agent.....	800.00
Jan.	13.	By cash paid W. A. Helsell, financial agent.....	4,000.00
Jan.	18.	By cash paid W. A. Helsell, financial agent.....	3,124.98
Jan.	28.	By cash paid W. A. Helsell, financial agent.....	3,600.00
Feb.	11.	By cash paid W. A. Helsell, financial agent.....	1,806.40
March	4.	By cash paid W. A. Helsell, financial agent.....	4,700.00
April	9.	By cash paid W. A. Helsell, financial agent.....	7,143.60
May	10.	By cash paid W. A. Helsell, financial agent.....	2,800.00
July	23.	By cash paid W. A. Helsell, financial agent.....	3,500.00
Aug.	30.	By cash paid W. A. Helsell, financial agent.....	2,400.00
Oct.	12.	By cash paid W. A. Helsell, financial agent.....	2,800.00
Nov.	9.	By cash paid W. A. Helsell, financial agent.....	6,000.00
Nov.	17.	By cash paid W. A. Helsell, financial agent.....	4,000.00
Dec.	1.	By cash paid W. A. Helsell, financial agent.....	8,900.00
Dec.	14.	By cash paid W. A. Helsell, financial agent.....	7,150.00
Dec.	27.	By cash paid W. A. Helsell, financial agent.....	5,816.08
1893.			
Jan.	3.	By cash paid W. A. Helsell, financial agent.....	5,350.00
Jan.	17.	By cash paid W. A. Helsell, financial agent.....	4,750.00
Feb.	4.	By cash paid W. A. Helsell, financial agent.....	6,900.00
Feb.	23.	By cash paid W. A. Helsell, financial agent.....	9,000.00
March	9.	By cash paid W. A. Helsell, financial agent.....	3,800.00
March	11.	By cash paid W. A. Helsell, financial agent.....	6,600.00
April	7.	By cash paid W. A. Helsell, financial agent.....	4,000.00
May	9.	By cash paid W. A. Helsell, financial agent.....	1,800.00
June	30.	By cash paid W. A. Helsell, financial agent.....	2,700.00
June	30.	By balance on hand.....	1,007.07
Total.....			171,748.81

BYRON A. BEESON, *Treasurer of State, in account with the Agricultural College Interest fund from July 1, 1891, to June 30, 1893, inclusive.*

DR.			
July	1, 1891.	To balance from last report.....	\$ 452.83
August	1, 1891.	Interest collected during July	2,725.00
September	1, 1891.	Interest collected during August.....	400.00
October	1, 1891.	Interest collected during September.....	4,519.43
November	1, 1891.	Interest collected during October.....	9,637.69
December	1, 1891.	Interest collected during November.	1,840.19
January	1, 1892.	Interest collected during December.....	6,257.12
February	1, 1892.	Interest collected during January.....	4,825.96
March	1, 1892.	Interest collected during February.....	1,728.30
April	1, 1892.	Interest collected during March.....	2,415.06
May	1, 1892.	Interest collected during April.....	977.98
August	1, 1892.	Interest collected during May, June and July	331.37
September	1, 1892.	Interest collected during August	323.62
October	1, 1892.	Interest collected during September.....	3,838.78
November	1, 1892.	Interest collected during October... ..	9,373.26
December	1, 1892.	Interest collected during November.....	546.54
January	1, 1893.	Interest collected during December.....	7,964.36
March	1, 1893.	Interest collected during January and February	8,842.82
April	1, 1893.	Interest collected during March.....	1,820.49
May	1, 1893.	Interest collected during April.....	278.62
June	30, 1893.	Interest collected during May and June.....	570.05
Total			\$ 60,669.58
CR.			
July	3, 1891.	Paid Herman Knapp, Treasurer.....	\$ 452.83
August	1, 1891.	Paid Herman Knapp, Treasurer	2,725.00
August	31, 1891.	Paid Herman Knapp, Treasurer.	400.00
October	2, 1891.	Paid Herman Knapp, Treasurer.	4,519.43
November	2, 1891.	Paid Herman Knapp, Treasurer.....	9,637.69
November	7, 1891.	Paid Herman Knapp, Treasurer.....	1,427.40
December	1, 1891.	Paid Herman Knapp, Treasurer.	412.79
January	4, 1892.	Paid Herman Knapp, Treasurer.	6,257.12
February	4, 1892.	Paid Herman Knapp, Treasurer.....	4,825.96
March	7, 1892.	Paid Herman Knapp, Treasurer.....	1,728.30
March	5, 1892.	Paid Herman Knapp, Treasurer.....	2,415.06
May	6, 1892.	Paid Herman Knapp, Treasurer.....	977.98
August	6, 1892.	Paid Herman Knapp, Treasurer.....	331.37
September	12, 1892.	Paid Herman Knapp, Treasurer.....	323.62
October	7, 1892.	Paid Herman Knapp, Treasurer.	3,838.78
November	5, 1892.	Paid Herman Knapp, Treasurer.....	9,373.26
December	7, 1892.	Paid Herman Knapp, Treasurer.	546.54
January	7, 1893.	Paid Herman Knapp, Treasurer.....	7,964.36
March	23, 1893.	Paid Herman Knapp, Treasurer.....	8,842.82
April	5, 1893.	Paid Herman Knapp, Treasurer.	1,820.49
May	9, 1893.	Paid Herman Knapp, Treasurer	278.62
June	30, 1893.	To balance.....	570.05
Total.			\$ 60,669.58

BYRON A. BEESON, *Treasurer of State, in account with the State of Iowa,*
from July 1, 1891, to June 30, 1893.

AGRICULTURAL COLLEGE ENDOWMENT FUND.

ADDITIONAL—ACT OF CONGRESS APPROVED AUGUST 30, 1890.

DR.

1892.			
Aug.	15.	Received from Treasurer United States.....	\$ 18,000.00
1893.			
July	29.	Received from Treasurer United States.....	19,000.00
		Total.....	\$ 37,000.00

CR.

1892.			
Aug.	15.	Paid Herman Knapp, Treasurer.....	\$ 18,000.00
1893.			
Aug.	4.	Paid Herman Knapp, Treasurer.....	19,000.00
		Total.....	\$ 37,000.00

STATE TREASURER'S CONTINGENT FUND.

Disbursed by BYRON A. BEESON, Treasurer of State.

Paid D. B. Davidson, book-keeper, July 1, 1891, to February 4, 1893	\$ 2,300.00
Paid D. B. Davidson, extra work, making biennial report.....	60.00
Paid Mattie A. Beeson, book-keeper, Mar. 1, 1893, to June 30, 1893, inclusive.	480.00
Total	\$ 2,840.00

TABULATED STATEMENTS.

Showing in detail the receipts of "General Revenue" into the Treasury from all sources during the biennial period from July 1, 1889, to June 30, 1891, inclusive.

STATEMENT "A,"

Receipts from Counties.

STATEMENT "B,"

Tax from Insurance Companies.

STATEMENT "C,"

Fees from State Officers.

STATEMENT "D,"

Tax from Telegraph and Telephone Companies.

STATEMENT "E,"

Receipts from Miscellaneous Sources.

STATEMENT "F,"

Transfer from "Temporary School Fund," order State Auditor.

STATEMENT "G,"

Footings Consolidated.

STATEMENT "A."

ADAIR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 4, 1891	227.36						227.36
August 8, 1891	175.11						175.11
September 14, 1891	442.04						442.04
October 20, 1891	3,162.63						3,162.63
November 16, 1891	632.53						632.53
December 10, 1891	235.01						235.01
April 30, 1892	3,469.78						3,469.78
May 9, 1892		2,339.56			173.26		2,512.82
May 17, 1892	141.19						141.19
June 14, 1892	135.07						135.07
July 12, 1892	190.81						190.81
August 20, 1892	133.98						133.98
September 27, 1892	722.61						722.61
October 26, 1892	2,227.32						2,227.32
November 14, 1892	327.29						327.29
November 18, 1892		3,604.10			45.92	48.87	3,698.89
January 6, 1893	228.75						228.75
January 21, 1893	59.43						59.43
February 15, 1893	193.53						193.53
March 15, 1893	500.00						500.00
April 24, 1893	1,500.00						1,500.00
May 18, 1893	800.50						800.50
June 26, 1893		1,713.07			68.97	41.65	1,823.63
June 27, 1893	683.97						683.97
Total	16,188.41	7,656.73			288.09	90.52	24,224.25

STATEMENT "A"—CONTINUED.

ADAMS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 11, 1891.....	160.54	32.11					192.65
August 7, 1891.....	48.19						48.19
September 12, 1891.....	290.52	67.77					358.29
	1,796.05	353.26			6.64		2,155.95
	1,151.96	232.41					1,384.37
	230.42	46.09		16.30	3.94		296.65
	330.30	66.42					396.81
	244.70	61.17					305.87
	449.54	112.30					561.83
	2,191.42	545.36		5.91	26.56		2,768.26
	120.57	46.53					170.10
	172.57	771.62			33.65		977.94
July 13, 1892.....	139.63	28.24					167.87
August 10, 1892.....	118.14	29.54					147.68
September 13, 1892.....	154.64	36.70					191.34
October 19, 1892.....	1,980.06	612.68					2,592.72
November 13, 1892.....	505.63	126.41					632.04
December 12, 1892.....	164.64	31.83		17.45	9.53		213.50
January 14, 1893.....	145.26	35.97					182.26
February 13, 1893.....	170.55	42.64			75.60		288.79
March 16, 1893.....	462.37	111.78					574.15
April 19, 1893.....	2,441.90	602.20					3,044.10
May 8, 1893.....	121.73	27.20					148.93
June 12, 1893.....	182.03	624.81			25.00		782.74
Total.....	13,664.63	4,549.15		28.56	160.64		18,423.18

ALLAMAKEE COUNTY

DATE OF PAYMENT.	DEAF AND DUMB.	BLIND.	INSANE.	DEAF AND DUMB.	FEEMIE-MINDED.	ORPHANS' HOME.	TOTAL.
March 6, 1893.	555.35						555.35
April 25, 1893.	2,030.45						2,030.45
May 10, 1893.	305.67	1,802.05					2,107.72
June 21, 1893.	1,801.34						1,801.34
	2,537.93						2,537.93
	486.25						486.25
	178.81						178.81
		3,000.00					3,000.00
	255.00						255.00
	2,533.32						2,533.32
	680.36	900.00					1,580.36
	1,009.68	900.34					1,909.02
	2,349.82						2,349.82
	623.41						623.41
	105.36						105.36
Total.	14,103.65	6,703.39					20,807.04

STATEMENT "A."—CONTINUED.
APPANOOSE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
August 9, 1891.	\$ 166.58	\$	\$	\$	\$	\$	166.58
August 11, 1891.	132.83	1,050.46	.....	.....	14.65	.....	1,197.94
September 14, 1891.	306.90	.....	.....	.....	.....	.....	306.90
October 15, 1891.	2,902.50	.....	.....	2.90	.....	.....	2,905.40
November 13, 1891.	935.29	1,042.46	.....	.....	11.60	.....	2,089.35
December 14, 1891.	488.45	.....	.....	.....	.....	.....	488.45
December 16, 1891.	232.75	.....	.....	.....	.....	.....	232.75
January 18, 1892.	73.25	.....	.....	.....	.....	.....	73.25
March 5, 1892.	433.24	1,144.26	.....	.....	.....	.....	1,577.50
April 19, 1892.	2,615.71	.....	.....	20.97	.....	.....	2,636.68
April 19, 1892.	823.58	.....	.....	.....	.....	.....	823.58
May 12, 1892.	320.71	.....	.....	.....	40.66	.....	361.37
June 21, 1892.	129.65	1,125.14	.....	.....	.....	.....	1,254.79
July 20, 1892.	97.19	.....	.....	14.45	.....	.....	111.64
August 20, 1892.	118.21	.....	.....	.....	.....	.....	118.21
September 26, 1892.	203.30	1,247.40	.....	.....	29.96	.....	1,570.66
October 27, 1892.	1,973.77	.....	.....	.....	.....	.....	1,973.77
November 19, 1892.	904.71	1,226.87	.....	26.36	15.32	.....	2,073.26
December 29, 1892.	297.19	.....	.....	.....	.....	.....	297.19
January 19, 1893.	155.10	.....	.....	.....	.....	.....	155.10
February 20, 1893.	529.11	1,142.40	.....	.....	32.48	.....	1,703.99
March 16, 1893.	809.95	.....	.....	.....	.....	.....	809.95
April 21, 1893.	2,543.55	.....	.....	.....	.....	.....	2,543.55
May 23, 1893.	339.56	1,156.86	.....	.....	27.87	.....	1,524.29
June 20, 1893.	154.02	.....	.....	.....	.....	.....	154.02
Total.....	\$ 17,817.13	\$ 9,185.85	.....	\$ 64.68	\$ 172.54	.....	\$ 27,240.20

AUDUBON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891.	\$ 212.69						\$ 212.69
August 18, 1891.	93.75	319.03					412.78
September 16, 1891.	291.15						291.15
October 20, 1891.	3,138.47						3,138.47
November 17, 1891.	644.50	354.00		4.00			1,002.50
December 14, 1891.	349.49						349.49
January 18, 1892.	258.49						258.49
February 19, 1892.	194.50	210.00					404.50
March 14, 1892.	334.48				2.20		336.68
April 12, 1892.	2,165.44						2,165.44
May 12, 1892.	140.44	345.80					486.24
June 18, 1892.	62.34						62.34
July 12, 1892.	229.40						229.40
August 8, 1892.	210.35	298.13					508.48
September 17, 1892.	235.20						235.20
October 15, 1892.	2,425.94						2,425.94
November 18, 1892.	306.32	299.87		17.35			613.54
December 16, 1892.	130.04						130.04
January 11, 1893.	411.64						411.64
February 11, 1893.	96.66	296.53			20.00		415.19
March 28, 1893.	381.80						381.80
April 17, 1893.	2,015.47						2,015.47
May 10, 1893.	116.11	238.00					404.11
Total.....	\$ 14,446.67	\$ 2,402.26		\$ 21.35	\$ 22.20		\$ 16,892.48

STATEMENT "A" - CONTINUED.
BENTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 17, 1891.	220.07						220.07
August 18, 1891.	180.23						180.23
September 9, 1891.	378.94						378.94
October 21, 1891.	4,802.76						4,802.76
November 20, 1891.	928.07	1,620.44					2,548.51
December 2, 1891.		2,000.00					2,000.00
December 17, 1891.	345.98						345.98
January 16, 1892.	131.65						131.65
	666.27						666.27
	1,849.00	1,000.00					2,849.00
	6,050.94	1,940.06					8,000.00
	344.87						344.87
	336.91						336.91
June 17, 1892.	50.00						50.00
August 6, 1892.	301.48						301.48
September 19, 1892.		2,000.00					2,000.00
October 3, 1892.		1,000.00					1,000.00
October 19, 1892.	4,460.50						4,460.50
November 25, 1892.	800.54						800.54
December 12, 1892.	159.43	2,123.08	42.93	17.95	204.88	106.31	2,664.58
January 17, 1893.	113.45						113.45
February 16, 1893.	592.62						592.62
February 23, 1893.		1,000.00					1,000.00
March 17, 1893.	1,251.08						1,251.08
April 24, 1893.	4,813.77	1,000.00					5,813.77
April 26, 1893.	2,000.00						2,000.00
May 22, 1893.	265.45						265.45
June 15, 1893.		513.50	22.88		73.52		610.00
June 17, 1893.	263.30						263.30
June 26, 1892.	50.00						50.00
Total	31,571.11	14,212.18	65.81	17.95	278.40	106.31	46,253.76

BLACK HAWK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FREELY-MIND'D.	ORPHANS' HOME.	TOTAL.
July 30, 1891	\$ 167.00	\$ 552.40					\$ 700.00
October 19, 1891	6,883.47						4,883.47
November 18, 1891	515.90	447.20					1,063.10
December 16, 1891	290.40						290.40
January 27, 1892	305.27	576.21	4.75	.05	18.02		1,000.00
March 13, 1892	1,680.00						1,680.00
April 14, 1892	5,000.00						5,000.00
May 12	278.71	651.01					929.72
June 17	188.25				36.58		201.83
July 27	203.80	555.40					760.00
October	3,055.80	574.40					4,630.00
November	405.69		6.75		16.27		488.71
January	271.54						271.54
February 15, 1893	460.67	759.13					1,270.00
March 17, 1893	1,125.00						1,125.00
April 18, 1893	5,205.00						5,205.00
May 11, 1893	240.65	771.57		.90	27.15		1,040.56
Total.	\$ 25,805.75	\$ 5,018.63	\$ 13.40	\$.65	\$ 92.02		\$ 30,499.44

STATEMENT "A"—CONTINUED.

BOONE COUNTY.

BREMER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 8, 1891.	182.10					25.00	207.10
August 6, 1891.	112.25	754.40			14.40	25.00	996.15
September 8, 1891.	332.84					25.00	357.84
October 10, 1891.	3,913.68			10.20		25.00	2,948.98
November 12, 1891.	531.15	909.50			10.79	25.00	1,476.14
December 9, 1891.	104.10					22.22	130.32
January 9, 1892.	57.43					16.67	74.10
February 8, 1892.	333.55	1,050.67				15.67	1,381.09
March 9, 1892.	735.90			1.00	37.47	16.67	792.04
April 11, 1892.	3,642.52					16.67	3,659.19
May 7, 1892.	271.56	964.31			12.25	16.67	1,255.69
June 8, 1892.	112.66					16.67	129.33
July 12, 1892.	120.84					16.67	137.51
August 9, 1892.	83.19	908.60			12.46	16.67	1,016.92
September 10, 1892.	258.90					16.67	275.57
October 12, 1892.	2,350.54					16.67	2,367.21
November 15, 1892.	453.56	931.20		1.08	12.47	16.67	1,454.98
December 12, 1892.	116.09					16.67	132.76
January 11, 1893.	63.38					16.67	80.05
February 11, 1893.	220.48	1,130.28			18.21		1,458.95
March 11, 1893.	775.55					9.44	786.99
April 11, 1893.	3,690.40					16.65	3,707.05
May 11, 1893.	192.15	1,000.07			30.92	8.33	1,231.47
June 11, 1893.	153.23						153.23
Total.	17,906.62	7,703.81		12.28	150.97	203.26	25,172.04

STATEMENT "A"--CONTINUED.

RICHMAN COUNTY.

DATE OF PAYMENT.	STAT.	INSANE.	BLIND.	DEAF AND DUMB.	FEEDLE-MINDED.	ORPHANS' HOME.	TOTAL.
March 16, 1893	252.56	784.40				116.66	252.56
April 16, 1893	172.94					51.94	1,071.00
April 25, 1893	482.50				3.92		538.25
May 16, 1893	3,751.99	715.20		26.07		50.00	4,543.25
June 23, 1893	607.50					100.00	707.50
	233.06	759.27				100.00	1,092.33
	1,298.79				7.20	50.00	1,350.99
	8,653.67	774.06				100.00	4,728.33
	208.33						208.33
	150.67					50.00	200.67
	31.10		7.85			50.00	101.10
	171.84	656.00				50.00	885.29
	379.91				1.20		381.11
	3,499.63	601.20				20.17	4,030.00
	98.51						98.51
		290.67				25.00	416.66
	125.00	89.33			.99		206.33
	184.87	127.00				50.00	361.87
	872.17	209.59	.86			25.00	507.51
	823.84				.99		823.83
	3,032.95	650.28				50.00	4,333.23
		319.80					319.80
	183.23					25.00	208.23
	92.28	89.20			2.75	25.00	208.23
Total.....	20,529.83	6,158.49	8.80	26.07	17.06	947.77	27,698.40

BUTLER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	PEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
November 12, 1891.....	3,516.63	1,034.40	.....	.....	.....	.....	4,551.03
May 16, 1892	6,063.65	2,174.87	.....	.....	.....	.....	8,238.52
August 18, 1891.....	377.08	448.80	.....	.....	.....	.....	825.88
October 26, 1892.....	2,059.63	.....	.....	.....	.....	.....	2,059.63
December 21, 1892	648.52	455.60	.....	10.55	102.47	378.65	1,645.79
March 14, 1893,	933.50	.....	.....	.....	.....	.....	933.50
April 21, 1893	3,495.36	.....	.....	.....	.....	.....	3,495.36
May 15, 1893	253.74	412.54	.....	.....	.....	.....	666.28
June 15, 1893.....	133.87	.....	.....	.....	.....	.....	133.87
Total.	17,531.38	4,556.21	.....	10.55	102.47	378.65	22,579.26

STATEMENT "A" - CONTINUED.
BUENA VISTA COUNTY.

DATE OF PAYMENT.	STATE.	INCOME.			
July 6, 1891.	142.45	786.08			928.53
August 4, 1891	98.50				98.50
September 3, 1891	151.57				151.57
October 12, 1891	2,876.77				2,876.77
November 9, 1891	258.70				258.70
December 4, 1891	203.27	1.80			205.07
January 9, 1892	205.31				205.31
February 8, 1892	121.06				121.06
March 11, 1892	200.13				200.13
April 16, 1892	2,818.28				2,818.28
May 6, 1892	132.51				132.51
May 14, 1892					
June 15, 1892	74.22				74.22
July 8, 1892	119.56				119.56
July 20, 1892					
August 10, 1892	93.45				93.45
September 16, 1892	119.06				119.06
October 15, 1892	2,515.97				2,515.97
November 14, 1892	243.22				243.22
November 23, 1892					
December 12, 1892	118.24				118.24
January 9, 1893	223.53	2,223.06	14.40		2,367.97
January 27, 1893		626.47			626.47
February 20, 1893	131.41				131.41
March 5, 1893	291.66				291.66
March 12, 1893	681.60				681.60
April 26, 1893	2,287.95				2,287.95
April 26, 1893		633.33			633.33
May 16, 1893	107.79				107.79
June 14, 1893	96.45				96.45
Total	\$ 15,068.03	\$ 5,267.96	\$ 14.40	\$ 2.80	\$ 20,570.75

CALHOUN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FREELY-MINDED.	ORPHANS' HOME.	TOTAL.
.....	188.34	.....	.....	.....	.....	6.33	192.17
.....	62.49	394.40	.....	.....	.....	8.33	365.22
.....	183.17	.....	.....	.....	.....	8.33	191.50
.....	2,630.50	.....	.....	.....	.....	.....	2,630.50
.....	902.78	200.00	.....	.....	.....	8.33	1,111.11
.....	230.96	.....	.....	.....	.....	.....	230.96
.....	301.84	.....	.....	.....	.....	16.66	318.50
.....	163.02	446.18	.....	.....	.....	8.33	617.48
.....	280.68	.....	.....	1.00	.....	8.33	289.01
.....	2,704.14	.....	.....	.....	.....	8.33	2,712.47
.....	188.18	400.80	.....	.....	.....	8.33	675.31
.....	124.79	.....	.....	.....	.....	8.33	133.12
.....	65.08	.....	.....	.....	.....	8.33	73.41
.....	85.84	306.00	.....	.....	.....	8.33	390.17
.....	608.37	.....	.....	.....	.....	8.33	676.70
.....	1,755.03	.....	.....	.....	.....	8.33	1,763.36
.....	407.73	430.80	.....	.....	.....	8.33	846.86
.....	304.59	.....	10.70	1.00	21.94	8.33	346.56
.....	128.37	.....	.....	.....	.....	8.33	136.70
.....	196.81	522.63	.....	.....	.....	8.33	727.57
.....	940.38	.....	.....	.....	.....	12.50	952.88
.....	2,460.70	.....	.....	.....	.....	83.33	2,544.03
.....	120.87	544.80	.....	.....	.....	33.33	699.00
.....	98.50	33.33	.....	.....	.....	.....	131.83
Total.....	15,110.77	3,567.99	10.70	2.00	21.94	245.76	18,959.16

STATEMENT "A"—CONTINUED.
CARROLL COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.
July 6, 1891.	509.84	656.00	
August 5, 1891.	135.77		
September 3, 1891.	321.55		
October 9, 1891.	2,539.58		
November 7, 1891.	601.08		
November 11, 1891.		690.80	
December 3, 1891.	207.60		
January 15, 1892.	292.83	315.72	
February 3, 1892.	157.98	300.38	
March 4, 1892.	539.89		
April 8, 1892.	2,323.42		
May 4, 1892.	130.92	617.34	
May 12, 1892.			
June 13, 1892.	100.20		
July 5, 1892.	253.58		
August 2, 1892.	127.43	539.84	
September 3, 1892.	261.74		
October 10, 1892.	2,022.74	648.63	
November 10, 1892.	491.82		
December 5, 1892.	143.12		
January 12, 1893.	240.71		
February 3, 1893.	194.17	624.06	
March 3, 1893.	408.12		
April 7, 1893.	2,403.43		
May 3, 1893.	135.72	540.24	
June 12, 1893.	132.89		
Total	14,560.10	4,931.24	

CASS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHEANS' HOME.	TOTAL.
July 15, 1891	270.57	153.45				150.00	574.02
August 17, 1891	149.18	379.11					528.29
September 15, 1891	455.81					133.34	589.15
October 15, 1891	4,064.17					66.67	5,130.84
November 15, 1891	1,003.52	530.07				66.67	1,560.26
December 15, 1891	366.56						366.56
	401.31					133.34	534.65
	151.04	332.00				66.67	549.71
	549.20					66.67	615.87
	4,929.72	514.53				66.67	5,501.02
	328.49					66.67	395.16
	101.46					66.67	168.13
	165.42				242.16	66.67	475.25
	133.67	474.00				66.67	674.34
	262.67					66.67	329.34
	4,209.40	548.20				66.67	4,824.27
	672.77					64.17	736.94
	229.74					66.33	296.07
	224.44					59.33	283.77
	230.73	547.10					777.83
	630.08					66.33	696.41
	4,962.13					58.33	5,020.46
	373.75	630.93				66.33	1,071.01
	152.07					66.33	218.40
Total	26,045.41	4,319.83			242.16	1,530.86	32,138.26

STATEMENT "A"—CONTINUED.

CEDAR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 16.67	16.67
July 15, 1891.....	198.78	.....	.....	.....	.....	.....	198.78
July 22, 1891.....	.....	600.21	.....	.....	.....	.....	600.21
August 6, 1891.....	.....	.....	.....	.....	16.08	.....	16.08
August 19, 1891.....	36.78	.....	.....	.....	.....	.....	36.78
September 8, 1891.....	.....	.....	.....	.....	.....	16.67	16.67
September 23, 1891.....	583.54	.....	.....	.....	.....	.....	583.54
October 17, 1891.....	.....	705.60	.....	.....	.....	.....	705.60
November 6, 1891.....	4,300.50	.....	.....	.....	.....	.....	4,300.50
November 7, 1871.....	.....	.....	.....	.....	14.79	.....	14.79
November 28, 1891.....	636.75	.....	.....	.....	.....	.....	636.75
December 12, 1891.....	.....	.....	.....	.....	.....	8.33	8.33
December 14, 1891.....	99.05	.....	.....	.....	.....	.....	99.05
January 20, 1892.....	.....	727.54	.....	.....	.....	.....	727.54
January 22, 1892.....	82.76	.....	.....	.....	.....	.....	82.76
February 5, 1892.....	.....	.....	.....	.....	.....	.....	.....
February 13, 1892.....	547.87	.....	.....	.....	.....	.....	547.87
March 3, 1892.....	.....	.....	.....	.....	31.58	.....	31.58
March 12, 1892.....	.....	.....	.....	.....	.....	.....	.....
March 16, 1892.....	2,007.31	.....	.....	.....	.....	.....	2,007.31
April 16, 1892.....	.....	.....	.....	.....	.....	.....	.....
April 18, 1892.....	.....	650.53	.....	.....	.....	.....	650.53
April 19, 1892.....	5,649.72	.....	.....	.....	.....	.....	5,649.72
April 23, 1892.....	.....	.....	.....	.....	16.25	.....	16.25
May 7, 1892.....	196.56	.....	.....	.....	.....	.....	196.56
May 13, 1892.....	.....	.....	.....	.....	.....	.....	.....
June 8, 1892.....	250.36	.....	.....	.....	.....	.....	250.36
June 11, 1892.....	.....	.....	.....	.....	.....	.....	.....
June 16, 1892.....	.....	.....	.....	.....	.....	.....	.....
July 16, 1892.....	.....	.....	.....	.....	18.35	.....	18.35
July 22, 1892.....	.....	600.73	.....	.....	.....	.....	600.73
July 26, 1892.....	88.90	.....	.....	.....	.....	.....	88.90
August 3, 1892.....	83.72	.....	.....	.....	.....	.....	83.72
August 6, 1892.....	.....	.....	.....	.....	.....	.....	.....
September 10, 1892.....	.....	.....	.....	.....	.....	.....	.....
September 12, 1892.....	225.19	.....	.....	.....	.....	.....	225.19
October 10, 1892.....	.....	.....	.....	.....	.....	.....	.....
October 11, 1892.....	3,568.00	.....	.....	.....	.....	.....	3,568.00

CEDAR COUNTY - CONTINUED.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
October 25, 1892		180.30					180.30
November 4, 1892				.50	10.72		11.22
November 10, 1892						8.33	8.33
November 26, 1892	535.12						535.12
December 2, 1892	230.36						230.36
December 8, 1892						8.33	8.33
December 15, 1892	231.43						231.43
December 22, 1892						8.33	8.33
December 29, 1892		329.20					329.20
January 5, 1893					20.57		20.57
January 12, 1893						8.33	8.33
January 19, 1893	471.42						471.42
January 26, 1893						8.33	8.33
February 2, 1893	1,727.72						1,727.72
February 9, 1893						8.33	8.33
February 16, 1893	5,450.11						5,450.11
February 23, 1893		611.94					611.94
March 2, 1893					15.88		15.88
March 9, 1893						8.33	8.33
March 16, 1893	472.80						472.80
March 23, 1893						8.33	8.33
March 30, 1893							
April 6, 1893						8.33	8.33
April 13, 1893							
April 20, 1893							
April 27, 1893							
May 4, 1893							
May 11, 1893							
May 18, 1893							
May 25, 1893							
June 1, 1893							
June 8, 1893							
June 15, 1893							
June 22, 1893							
June 29, 1893							
Total	27,716.05	5,014.95		.50	149.10	224.94	33,106.14

STATEMENT "A"—CONTINUED.
CERRO GORDO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
September 30, 1891.....	\$ 4,771.38	.....	.....	.....	.....	.....	4,771.38
January 25, 1892.....	3,734.12	1,633.66	.....	.....	49.11	.....	5,416.89
May 24, 1892.....	4,125.67	502.60	.....	.....	59.43	.....	4,687.70
June 18, 1892.....	118.39	.....	.....	.....	.....	.....	118.39
July 18, 1892.....	212.54	.....	.....	.....	.....	.....	212.54
August 18, 1892.....	144.73	482.80	.....	.....	11.33	.....	638.86
October 1, 1892.....	165.73	.....	.....	.....	.....	.....	165.73
October 27, 1892.....	892.15	.....	.....	.....	.....	.....	892.15
November 21, 1892.....	1,607.61	446.80	.....	.....	9.87	.....	2,064.48
December 16, 1892.....	444.59	.....	.....	.....	.....	.....	444.59
January 17, 1893.....	156.07	.....	.....	.....	.....	.....	156.07
February 14, 1893.....	220.46	498.87	.....	.....	57.79	.....	777.12
March 15, 1893.....	610.48	.....	.....	.....	.....	.....	610.48
April 14, 1893.....	1,405.36	.....	.....	.....	.....	.....	1,405.36
May 19, 1893.....	1,840.32	514.27	.....	.....	20.10	.....	2,374.69
June 17, 1893.....	86.10	.....	.....	.....	.....	.....	86.10
Totals.....	\$ 20,535.90	\$ 4,079.00	.....	.....	\$ 207.63	.....	\$ 24,822.53

CHEROKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 14, 1891.....	\$ 133.16	.....	.....	.....	.....	.....	133.16
August 13, 1891.....	96.05	432.00	.....	.....	.....	.....	528.05
September 18, 1891.....	181.28	.....	.....	.....	.....	.....	181.28
October 22, 1891.....	3,423.81	.....	.....	.....	.....	.....	3,423.81
November 17, 1891.....	1,100.67	440.00	.....	.....	.....	.....	1,540.67
December 4, 1891.....	164.40	.....	.....	.....	.....	.....	164.40
January 11, 1892.....	131.66	.....	.....	.....	.....	.....	131.66
February 15, 1892.....	152.40	.....	4.45	.....	.....	.....	156.85
March 12, 1892.....	404.23	584.74	.....	.....	.....	.....	988.97
April 25, 1892.....	3,532.85	.....	.....	.....	.....	.....	3,532.85
May 11, 1892.....	233.42	584.73	.....	.....	.....	.....	818.15
June 6, 1892.....	44.59	.....	.....	.....	.....	.....	44.59
July 11, 1892.....	212.79	.....	.....	.....	.....	.....	212.79
August 3, 1892.....	90.79	396.00	8.00	.....	21.67	.....	516.46
September 16, 1892.....	136.35	.....	.....	.....	.....	.....	136.35
October 26, 1892.....	2,976.03	.....	.....	.....	.....	.....	2,976.03
November 15, 1892.....	838.18	396.00	.....	.....	.....	.....	1,234.18
December 10, 1892.....	310.00	.....	.....	.....	.36	.....	310.36
January 5, 1893.....	58.07	.....	.....	.....	.....	.....	58.07
February 9, 1893.....	179.95	518.67	23.10	.....	21.84	.....	743.56
March 4, 1893.....	428.57	.....	.....	.....	.....	.....	428.57
April 24, 1893.....	3,700.32	.....	.....	.....	.....	.....	3,700.32
May 5, 1893.....	232.00	522.67	.....	.....	.....	.....	754.67
June 8, 1893.....	86.09	.....	.....	.....	4.30	.....	90.39
Total.....	\$ 18,845.66	\$ 3,874.81	\$ 35.55	.....	\$ 48.17	.....	\$ 22,804.19

STATEMENT "A"—CONTINUED.

OHIOKASAW.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FRENCH-MINDED.	ORPHANS' HOME.	TOTAL.
July 8, 1891.....	\$ 179.37	.....	.....	.....	.....	.....	179.37
August 8, 1891.....	87.59	319.60	.....	.....	30.56	.....	437.75
September 14, 1891.....	197.04	.....	.....	.....	.....	.....	197.04
October 10, 1891.....	1,801.55	.....	.....	.....	.....	.....	1,801.55
November 11, 1891.....	418.86	305.60	.....	.....	7.06	.....	816.62
December 9, 1891.....	283.07	.....	.....	.....	.....	.....	283.07
January 14, 1892.....	186.88	.....	.....	.....	.....	.....	186.88
.....	237.75	488.51	.....	.....	.....	.....	726.26
.....	612.56	.....	.....	.....	8.50	.....	621.06
.....	2,069.13	.....	.....	.....	5.25	.....	2,074.38
.....	187.53	508.72	.....	.....	.....	.....	696.25
.....	94.51	.....	.....	.....	.....	.....	94.51
.....	152.05	.....	.....	.....	.....	.....	152.05
.....	85.36	654.40	.....	.....	4.52	.....	744.28
.....	146.39	.....	.....	.....	.....	.....	146.39
.....	1,331.81	.....	.....	.....	.....	.....	1,331.81
.....	355.09	532.40	.....	.....	4.36	.....	891.85
.....	159.78	.....	.....	.....	.....	.....	159.78
.....	186.60	.....	.....	.....	.....	.....	186.60
.....	234.99	581.92	.....	.....	7.64	.....	824.55
.....	518.95	.....	.....	.....	.....	.....	518.95
.....	2,240.88	.....	.....	.....	.....	.....	2,240.88
.....	18.75	637.94	.....	.....	7.85	.....	659.54
.....	102.63	.....	.....	.....	.....	.....	102.63
Total.....	\$ 11,890.70	4,212.19	.....	.....	84.78	.....	\$ 16,223.65

CLARKE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 3, 1891	182.21						182.21
August 1, 1891	95.07	468.00					563.07
August 19, 1891	70.34						70.34
December 18, 1891	3,190.44						3,190.44
January 20, 1892	761.45	468.00					1,229.45
February 20, 1892	321.93	451.60					773.53
March 23, 1892	901.15						901.15
April 29, 1892	2,460.33	414.00					2,874.33
May 12, 1892	239.93						239.93
June 9, 1892	104.34						104.34
July 11, 1892	122.80			1.90			130.85
August 4, 1892	64.66				5.65		64.66
September 15, 1892	530.31						530.31
October 26, 1892	1,958.63	851.34		.90			2,810.87
November 12, 1892	294.09						294.09
November 17, 1892		139.13			8.64		147.77
December 12, 1892	201.68						201.68
January 11, 1893	154.38						154.38
February 13, 1893	520.08						520.08
March 11, 1893	1,005.57						1,005.57
April 15, 1893	2,331.13	943.46					3,274.59
May 8, 1893	98.94				17.29		116.23
June 5, 1893	104.28						104.28
Totals	15,663.74	3,735.53		2.80	31.58		19,433.65

STATEMENT "A"—CONTINUED.
CLAY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 15, 1891.....	\$ 94.52	\$.....	\$.....	\$.....	\$.....	\$.....	94.52
July 27, 1891.....	.....	257.60	.....	.....	.....	.....	257.60
August 7, 1891.....	33.76	.....	.....	.....	.....	.....	33.76
September 12, 1891.....	124.73	.....	.....	.....	.....	.....	124.73
October 19, 1891.....	2,319.74	.....	.....	.....	.....	.....	2,319.74
October 28, 1891.....	.....	265.60	.....	.....	.....	.....	265.60
November 19, 1891.....	629.63	.....	.....	.....	.05	.....	629.68
December 12, 1891.....	232.94	.....	.....	.....	.....	.....	232.94
January 15, 1892.....	230.02	.....	.....	.....	.....	.....	230.02
January 26, 1892.....	.....	333.20	.....	.....	.....	.....	333.20
February 13, 1892.....	188.01	.....	.....	.....	.....	.....	188.01
March 17, 1892.....	1,156.82	.....	.....	.....	23.54	.....	1,180.36
April 25, 1892.....	1,708.65	.....	.....	.....	.....	.....	1,708.65
April 30, 1892.....	.....	363.53	.....	.....	.....	.....	363.53
May 12, 1892.....	109.12	.....	.....	.....	.....	.....	109.12
June 13, 1892.....	71.54	.....	.....	.....	.....	.....	71.54
July 14, 1892.....	85.99	.....	.....	.....	.....	.....	85.99
July 28, 1892.....	.....	252.00	.....	.....	.....	.....	252.00
August 12, 1892.....	60.52	.....	.....	.....	34.49	.....	95.01
September 16, 1892.....	1,244.62	.....	.....	.....	.....	.....	1,244.62
October 20, 1892.....	1,029.42	.....	.....	.....	.....	.....	1,029.42
November 2, 1892.....	.....	291.60	.....	.....	.....	.....	291.60
November 21, 1893.....	486.94	.....	.....	.....	.....	.....	486.94
December 13, 1893.....	219.21	.....	.....	.....	.....	.....	219.21
January 12, 1893.....	121.61	.....	.....	.....	2.04	.....	123.65
January 25, 1893.....	327.13	.....	.....	.....	.....	.....	327.13
February 16, 1893.....	119.85	.....	.....	.....	.....	.....	119.85
March 13, 1892.....	197.59	.....	.....	.....	.....	.....	197.59
April 27, 1893.....	2,700.29	328.99	.....	.....	16.87	.....	3,046.15
May 9, 1893.....	89.60	.....	.....	.....	.87	.....	90.47
June 15, 1893.....	50.12	.....	.....	.....	.....	.....	50.12
Total.....	\$ 13,632.37	\$ 2,002.52	.....	.....	\$ 77.86	.....	\$ 15,802.75

"LAYTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.	\$ 308.30	..	..	..	..	41.07	349.37
August 15, 1891.	153.00	750.00	..	..	..	41.07	920.07
September 11, 1891.	403.30	..	..	..	..	41.07	445.02
October 17, 1891.	2,683.95	..	6.67	..	28.62	41.07	2,785.98
November 16, 1891.	886.54	..	..	..	..	41.07	928.51
December 12, 1891.	106.04	556.80	..	..	..	41.07	704.51
January 7, 1892.	128.40	..	..	..	..	38.11	166.51
February 6, 1892.	731.51	578.80	..	..	..	38.38	1,341.64
March 4, 1892.	2,480.16	..	..	..	11.86	33.33	2,495.34
April 12, 1892.	3,490.65	..	4.08	1.20	38.39	33.38	3,603.66
May 9, 1892.	283.27	..	..	..	..	27.78	311.05
..	135.23	683.93	..	..	..	25.00	854.16
..	105.25	..	..	..	22.02	25.00	182.27
..	125.86	673.60	..	..	..	25.00	824.46
..	223.74	..	4.65	..	25.43	25.00	307.82
..	2,494.22	561.28	..	..	..	25.00	3,100.50
..	613.59	571.60	..	..	..	25.00	1,215.19
..	188.30	..	..	..	4.55	25.00	225.85
..	341.46	629.52	..	..	..	25.00	995.98
..	2,247.44	..	..	..	..	25.00	2,272.44
..	3,059.04	..	..	..	12.85	25.00	3,096.89
..	247.25	782.60	..	..	..	25.00	1,054.85
..	453.06	..	..	..	..	25.00	478.06
Totals.	\$ 22,512.91	\$ 5,798.13	\$ 15.40	\$ 1.30	\$ 123.04	\$ 798.00	\$ 29,194.28

STATEMENT "A"—CONTINUED.
CLINTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.	235.84 \$					58.33 \$	294.17
August 10, 1891.	158.60	1,977.20	11.68		42.55	60.00	2,250.03
September 14, 1891.	408.07					66.67	474.74
October 23, 1891.	2,835.67					66.67	3,002.34
November 18, 1891.	695.38	1,796.40			54.18	66.67	2,612.63
December 12, 1891.	298.76					50.00	348.76
January 15, 1892.	274.61					41.67	316.28
February 17, 1892.	631.76						631.76
March 16, 1892.	2,370.06	1,785.46	4.28		110.71	83.84	4,353.85
April 29, 1892.	6,574.25					41.67	6,615.92
May 16, 1892.	513.80	1,937.59					2,451.39
July 5, 1892.	173.33					41.67	215.00
July 8, 1892.	134.35				79.57	83.34	297.26
August 15, 1892.	116.89	1,693.20	13.49		72.82	41.67	1,938.07
September 26, 1892.	273.65						273.65
October 19, 1892.	2,334.53						2,334.53
November 17, 1892.	413.06						413.06
November 19, 1892.		1,662.00			57.97	104.44	1,824.41
December 17, 1892.	238.43						238.43
February 3, 1893.	212.69					83.34	296.03
February 20, 1893.	747.53						747.53
March 16, 1893.	2,465.24				125.87	233.32	2,824.43
April 18, 1893.	5,845.79	2,063.60				58.33	7,967.72
May 16, 1893.	441.83	2,080.86			18.15	58.33	2,599.17
Total ..	28,494.12 \$	14,996.31 \$	29.45 \$		561.82 \$	1,239.46 \$	45,321.16

CRAWFORD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 7, 1891.	\$ 303.03	...	...	...	...	8.33	311.36
August 4, 1891.	50.00	331.06	...	...	3.47	...	574.53
...	466.60	...	...	...	...	16.00	482.60
...	4,362.78	...	...	...	...	8.33	4,371.11
...	1,253.30	514.07	...	...	2.10	6.11	1,776.08
...	75.00	...	...	...	...	...	75.00
...	428.15	...	...	...	...	...	428.15
...	50.00	546.30	...	...	...	...	596.30
...	1,576.30	...	...	...	14.00	...	1,590.30
...	3,326.04	...	...	...	...	...	3,326.04
...	50.00	805.20	...	...	18.40	...	873.60
...	362.70	...	...	...	...	...	362.70
...	50.00	...	...	...	...	...	50.00
...	231.06	641.44	...	...	12.30	...	884.80
...	75.00	...	...	...	...	...	75.00
...	4,044.70	555.92	...	...	...	...	4,600.62
November 16, 1892.	100.00	36.00	...	...	3.12	...	139.12
December 15, 1892.	710.92	...	...	...	...	...	710.92
...	262.23	...	...	...	...	...	262.23
...	50.00	618.00	...	...	21.61	...	689.61
...	742.30	...	...	...	...	...	742.30
...	4,372.10	...	...	...	...	...	4,372.10
...	50.00	622.40	...	...	4.55	...	676.95
...	293.53	...	...	...	...	...	293.53
Total	\$ 22,346.22	\$ 4,762.08	...	...	\$ 80.24	\$ 30.43	\$ 28,227.97

STATEMENT "A"--CONTINUED.
DALLAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 15, 1891	181.86						181.86
August 18, 1891		528.46					528.46
August 6, 1891	153.06				66.08		220.04
September 8, 1891	479.44						479.44
October 14, 1891	4,088.66						4,088.66
October 16, 1891		473.34					473.34
November 16, 1891	971.72				5.16		976.88
December 15, 1891	469.20						469.20
January 16, 1892	466.73						466.73
January 27, 1892		447.19					447.19
February 16, 1892	530.13						530.13
March 9, 1892	875.88				49.89		925.77
April 27, 1892	4,699.16						4,699.16
May 6, 1892	188.47	444.00			22.55		635.02
June 10, 1892	265.31						265.31
July 6, 1892	188.57						188.57
July 21, 1892		444.00			37.77		481.77
September 6, 1892							479.32
October 18, 1892	479.32						479.32
October 25, 1892	3,547.90						3,547.90
November 11, 1892	457.59	546.66					546.66
December 12, 1892	369.60				22.02		479.52
January 9, 1893	316.86						316.86
January 14, 1893		546.13					546.13
January 16, 1893		42.47					42.47
January 21, 1893					41.53		41.53
February 3, 1893	439.70						439.70
March 13, 1893	972.06						972.06
April 17, 1893	4,522.17	665.60					5,187.77
April 18, 1893		42.00					42.00
April 21, 1893					20.90		20.90
May 8, 1893	284.88						284.88
June 10, 1893	246.11						246.11
Totals..	25,218.09	4,179.85			274.99		29,672.93

DAVIS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1888	173.12						173.12
" " " "	110.71					25.81	170.98
" " " "	364.40	254.88			34.40	.55	619.23
" " " "	2,648.50	847.55					3,496.05
" " " "	385.21	181.80				.03	567.04
" " " "	145.85	27.86		25.85			199.56
" " " "	175.61	55.86				.12	231.69
" " " "	377.44	150.07					527.51
" " " "	849.06	340.71					1,189.59
" " " "	2,287.54	1,034.60				.04	3,322.23
" " " "	365.75	77.71				.07	443.54
" " " "	118.43					.02	119.45
" " " "	179.43	28.90					208.33
" " " "	155.19						155.19
" " " "	384.43	170.16					554.59
" " " "	1,641.06	753.83			8.51		2,403.41
" " " "	539.16	185.17					724.35
" " " "	150.82	54.76			75.46		281.03
" " " "	105.83						105.83
" " " "	501.55						501.55
" " " "	894.03						894.03
" " " "	3,275.43						2,275.43
" " " "	188.23						188.23
" " " "	110.32	1,522.58			25.41		1,658.31
Total	15,108.02	5,671.53		25.85	143.83	20.00	20,975.22

STATEMENT "A"—CONTINUED
DECATUR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 10, 1891.....	144.49						144.49
July 11, 1891.....	3.82						3.82
August 10, 1891.....	106.34						106.34
September 8, 1891.....	278.31						278.31
October 15, 1891.....	2,431.43			14.00			2,445.43
November 16, 1891.....	586.16	79.04					665.20
December 8, 1891.....	217.07						217.07
January 11, 1892.....	1,502.04		5.98		51.74		1,559.76
February 23, 1892.....		707.92	6.61				714.53
February 13, 1892.....	457.93						457.93
March 12, 1892.....	726.90						726.90
March 16, 1892.....	1,149.70						1,149.70
April 16, 1892.....	2,630.10	384.00					3,014.10
April 20, 1892.....		342.07					342.07
May 10, 1892.....	202.77						202.77
May 13, 1892.....				.75	34.13		34.88
June 14, 1892.....	80.90						80.90
July 13, 1892.....	112.56		.36		.30		113.21
July 29, 1892.....		868.33					868.33
August 12, 1892.....	85.16						85.16
September 8, 1892.....	219.11						219.11
September 10, 1892.....	1,149.70						1,149.70
October 13, 1892.....	1,890.37						1,890.37
October 28, 1892.....				17.35			17.35
November 14, 1892.....	528.55	805.93			19.44		1,353.92
November 29, 1892.....	3.50						3.50
December 14, 1892.....	479.05						479.05
January 9, 1893.....	178.14						178.14
January 13, 1893.....			2.75				2.75
February 13, 1893.....	428.09	862.67					1,310.76
March 13, 1893.....	1,992.50						1,992.50
April 15, 1893.....	2,709.47	939.73					3,649.20
May 11, 1893.....	208.77						208.77
June 13, 1893.....	106.11			24.94	26.02		157.07
Total.....	20,608.13	4,990.69	16.69	67.04	131.68		25,812.23

DELAWARE COUNTY.

DATE OF PAYMENT.

L.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLES-MINDED.	L.
July 4, 1891.	\$ 918.20	\$ 51.80	.....	.....	.....	\$5.40
August 6, 1891.	177.97	42.03	.....	.....	.....	20.00
September 3, 1891.	257.61	62.30	.....	.....	.....	20.00
October 5, 1891.	1,735.34	560.06	.....	.....	.....	55.00
November 3, 1891.	802.04	150.00	.....	.....	.....	51.00
January 6, 1892.	160.10	62.80	.....	.....	.....	22.90
February 3, 1892.	555.26	169.74	.....	.....	.....	55.00
March 3, 1892.	1,223.02	459.45	.....	.....	.....	52.47
April 4, 1892.	3,309.63	1,414.00	.....	.....	.....	22.68
May 5, 1892.	381.73	184.27	.....	.....	.....	16.00
June 8, 1892.	150.09	.....	.....	.....	.....	50.00
July 2, 1892.	139.71	101.51	.....	.....	.....	41.22
August 2, 1892.	129.07	43.06	.....	.....	.....	16.16
September 2, 1892.	259.36	90.68	.....	.....	.....	50.04
October 3, 1892.	1,249.15	710.33	.....	.....	.....	50.48
November 2, 1892.	587.18	205.60	.....	.....	.....	22.68
November 23, 1892.	.....	.....	.....	60.75	331.40	50.20
December 5, 1892.	22.74	3.30	.....	.....	.....	25.94
January 5, 1893.	199.40	967.10	.....	.....	.....	25.53
February 2, 1893.	446.73	146.35	.....	.....	.....	23.06
March 2, 1893.	1,123.72	393.20	.....	.....	.....	17.02
April 3, 1893.	3,056.89	1,524.44	.....	.....	.....	28.23
May 3, 1893.	216.06	75.63	.....	.....	.....	21.71
June 7, 1893.	118.62	41.47	.....	.....	.....	50.99
June 21, 1893.	.....	.....	.....	.....	52.53	18.38
Total.....	\$ 17,194.45	\$ 7,490.09	.....	\$ 60.75	\$ 383.93	\$ 453.00
						\$ 25,522.72

STATEMENT "A"--CONTINUED.
DES MOINES COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.....	\$ 382.73	1,551.20	\$.	\$.	\$ 82.08	\$.	2,016.61
August 6, 1891.....	198.50	.....	.....	.....	.....	.....	198.50
October 14, 1891.....	6,742.60	1,508.32	.....	5.26	51.88	.....	8,398.06
November 12, 1891.....	1,048.26	.....	.....	.....	.....	.....	1,048.26
December 10, 1891.....	238.68	.....	.....	.....	.....	.....	238.68
January 8, 1892.....	201.51	1,649.20	.....	.....	23.03	.....	1,933.74
February 6, 1892.....	612.61	.....	.....	.....	.....	.....	612.61
March 9, 1892.....	1,571.51	.....	.....	.....	.....	.....	1,571.51
April 15, 1892.....	6,664.15	1,807.41	.....	10.45	125.44	.....	8,607.45
May 9, 1892.....	289.78	.....	.....	.....	.....	.....	289.78
June 11, 1892.....	235.38	1,876.34	.....	.....	20.12	.....	2,133.84
July 5, 1892.....	115.78	.....	.....	.....	.....	.....	115.78
August 8, 1892.....	176.30	.....	.....	.....	.....	.....	176.30
September 10, 1892.....	657.62	1,801.33	.....	.....	45.83	.....	2,504.80
October 17, 1892.....	4,745.17	.....	.....	.....	.....	.....	4,745.17
November 14, 1892.....	748.34	.....	.....	.....	.....	.....	748.34
December 12, 1892.....	245.56	.....	.....	.....	.....	.....	245.56
January 10, 1893.....	128.52	1,762.15	.....	.....	35.41	.....	1,926.08
February 3, 1893.....	804.69	.....	.....	.....	.....	.....	804.69
March 6, 1893.....	1,420.78	.....	.....	.....	.....	.....	1,420.78
April 14, 1893.....	6,444.01	1,679.53	.....	.....	99.94	.....	8,223.48
May 8, 1893.....	243.83	.....	.....	.....	.....	.....	243.83
June 9, 1893.....	177.63	1,766.33	.....	.....	35.73	.....	1,979.69
Total.....	\$ 34,153.94	\$ 15,493.81	\$.	\$ 15.71	\$ 520.08	\$.	\$ 50,183.54

DICKINSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 15, 1891	50.47	1.44	1.18				52.69
August 14, 1891	54.40				4.37		58.77
September 8, 1891	52.80						52.80
	1,453.95	150.00					1,603.95
	248.01				2.75		250.76
	150.70						150.70
	153.27	150.00					303.27
	52.23		8.06				100.29
	243.57	150.00			38.60		413.56
	2,235.06						2,235.06
May 14, 1892	76.03						76.03
June 30, 1892	37.18						37.18
July 11, 1892	32.75				1.50		34.25
August 11, 1892	31.58		2.35		5.73		40.56
September 13, 1892	47.44						47.44
October 14, 1892	1,715.78	150.00					1,865.78
November 14, 1892	223.53				5.15		228.68
December 15, 1892	174.83	100.00	6.50				281.33
January 15, 1893	115.14		1.45				116.59
February 13, 1893	104.36				8.56		112.92
March 18, 1893	175.41						175.41
April 12, 1893	2,454.03	200.00					2,654.03
May 9, 1893	55.47				7.30		102.77
June 13, 1893	35.52	200.00					235.52
Total	10,061.30	1,244.00	21.44		55.25		11,381.99

EMMET COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 24, 1891.	89.04						89.04
August 22, 1891.	58.94	180.00					238.94
September 19, 1891.	60.81						60.81
October 24, 1891.	1,106.28						1,106.28
November 27, 1891.	191.67	180.00					371.67
December 17, 1891.	145.94						145.94
January 20, 1892.	214.43						214.43
February 19, 1892.	35.17						35.17
March 19, 1892.	261.86						261.86
April 25, 1892.	1,009.53	180.60					2,090.12
May 20, 1892.	116.45	168.00					284.45
June 22, 1892.	60.93						60.93
August 26, 1892.	97.27	144.00					241.27
September 22, 1892.	61.74						61.74
October 24, 1892.	1,442.45						1,442.45
November 21, 1892.	190.34	144.00					334.34
December 22, 1892.	108.99						108.99
January 30, 1893.	70.93						70.93
February 17, 1893.		231.93					231.93
March 20, 1893.	222.16						222.16
April 26, 1893.	1,911.39						1,911.39
May 17, 1893.	52.20	287.47					339.67
June 26, 1893.	56.39						56.39
Total.	8,473.90	1,516.00					9,989.90

STATEMENT "A"—CONTINUED.

FAYETTE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
.....	186.55	1,080.80	.....	.....	5.44	50.07	191.90
.....	235.91	.....	.....	.....	.....	.....	1,296.72
.....	280.18	.....	.....	.....	.....	.....	280.18
.....	2,550.99	.....	.....	.....	17.45	33.31	8,601.05
.....	772.00	.....	.....	.....	.....	.....	772.00
.....	258.34	.....	.....	.....	.....	.....	258.34
.....	359.01	.....	.....	.....	.....	.....	359.01
.....	800.31	2,231.52	.....	14.80	.....	42.22	2,888.55
.....	1,370.82	.....	.....	.....	.....	.....	1,370.82
.....	4,242.91	.....	.....	.....	.....	.....	4,242.91
.....	728.60	1,214.28	.....	22.20	.....	.....	1,942.98
.....	923.51	.....	.....	.....	.....	24.00	276.70
.....	160.68	.....	.....	.....	.....	.....	160.68
.....	186.80	1,011.80	.....	.....	.....	.....	1,198.50
.....	287.02	.....	.....	.....	.....	.....	287.02
.....	2,765.32	.....	.....	.....	.....	.....	2,765.32
.....	580.68	.....	.....	.....	.....	.....	580.68
.....	329.03	992.40	.....	.....	57.00	58.31	1,436.74
.....	190.90	.....	.....	.....	.....	.....	190.90
.....	598.42	1,238.06	.....	.....	.....	.....	1,836.48
.....	1,392.55	.....	.....	.....	.....	.....	1,392.55
.....	4,600.48	1,278.06	.....	.....	.....	.....	8,068.52
.....	313.44	.....	.....	.....	.....	.....	313.44
.....	276.52	.....	.....	.....	.....	41.65	318.27
May 15, 1893.	.....	.....	.....	.....	.....	.....	.....
June 15, 1893.	.....	.....	.....	.....	.....	.....	.....
Total	24,492.44	9,006.72	.....	87.00	79.89	259.49	33,886.54

FLOYD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
	102.33						102.33
	80.31						80.31
	787.03	707.00			14.00		1,519.32
	1,809.30						1,809.30
	1,050.75						1,050.75
	308.72	708.00					974.72
	178.37						178.37
	217.02	885.47					1,114.00
	889.22				5.38		844.80
	-2,003.87						2,003.87
	880.13						880.13
		807.79			8.63		816.42
	103.13						103.13
	120.17						120.17
	63.91	764.80			3.91		771.72
	92.58						92.58
	1,017.40						1,017.40
	904.74						904.74
	125.38	708.40			.60		834.38
	113.94						113.94
	219.23						219.23
	228.59	841.73					1,070.32
	2,594.17						2,594.17
	872.02						872.02
	132.40	923.15					1,055.54
Total	15,379.08	5,575.04			32.31		21,987.53

STATEMENT "A"—CONTINUED.
FRANKLIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
August 18, 1891.....	\$ 2,334.92	\$ 509.20	\$	\$	\$	\$	\$ 2,844.12
October 12, 1891.....	.....	.....	.....	.....	.....	.....	.....
November 25, 1891.....	.....	514.40	.....	.....	.....	.....	514.40
January 9, 1892.....	1,304.57	.....	.....	.....	.....	.....	1,304.57
March 19, 1892.....	571.80	483.93	.....	.....	.....	.....	1,055.73
April 14, 1892.....	2,860.47	.....	.....	.....	.....	.....	2,860.47
May 12, 1892.....	.....	475.53	.....	.....	.....	.....	475.53
June 20, 1892.....	214.97	.....	.....	.....	.....	.....	214.97
September 8, 1892.....	.....	380.00	.....	.....	.....	.....	380.00
October 20, 1892.....	2,223.71	.....	.....	.....	.....	.....	2,223.71
November 16, 1892.....	.....	428.80	.....	.....	.....	.....	428.80
January 12, 1893.....	674.74	.....	.....	.....	.....	.....	674.74
February 8, 1893.....	.....	470.87	.....	.....	.....	.....	470.87
April 14, 1893.....	3,517.87	.....	.....	.....	.....	.....	3,517.87
May 17, 1893.....	.....	465.73	.....	.....	.....	.....	465.73
June 10, 1893.....	151.86	.....	.....	.....	.....	.....	151.86
Total.....	\$ 13,854.91	\$ 3,728.46	\$	\$	\$	\$	\$ 17,583.37

FREMONT COUNTY.

DATE OF PAYMENT.	STATE.	INBANK.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 3, 1891	108.31						108.31
August 4, 1891	74.21						74.21
August 6, 1891		517.05			14.43	33.34	564.82
September 4, 1891		333.43					333.43
October 13, 1891	3,715.05						3,715.05
October 17, 1891		500.60				33.34	533.94
November 11, 1891	614.35						614.35
November 14, 1891					7.17	16.67	23.84
December 7, 1891	323.76						323.76
January 7, 1892	251.16						251.16
January 21, 1892		425.60				33.34	458.94
February 4, 1892	299.02						299.02
March 5, 1892	742.61						742.61
March 21, 1892					19.12	33.34	52.46
April 12, 1892	4,184.99						4,184.99
April 20, 1892		375.34				16.67	392.01
April 23, 1892					17.71		17.71
May 6, 1892	195.62						195.62
May 7, 1892						16.67	16.67
June 4, 1892	157.20						157.20
July 8, 1892	98.02						98.02
July 23, 1892		361.47			16.47	18.61	396.55
August 4, 1892							79.53
September 6, 1892							207.36
September 9, 1892						16.66	16.66
October 12, 1892	2,900.37						2,900.37
November 9, 1892	482.59						482.59
November 19, 1892		421.00			8.91	8.33	439.23
December 5, 1892	258.34						258.34
January 5, 1893	213.22						213.22
January 12, 1893						24.99	24.99
January 30, 1893		430.40			16.76		447.16
February 6, 1893	432.73						432.73
March 13, 1893	823.38						823.38
April 22, 1893	4,296.88						4,296.88
May 8, 1893	157.85						157.85
May 15, 1893		413.87			14.60	41.66	470.13
June 7, 1893	110.82						110.82
Total	20,787.87	8,779.75			115.17	293.62	24,975.91

STATEMENT "A"—CONTINUED.
GREENE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 7, 1891.	\$ 141.43	\$	\$	\$	\$	\$	141.43
August 12, 1891.	116.57	822.52			4.72		943.81
September 9, 1891.	321.57						321.57
October 13, 1891.	3,648.78			17.96			3,666.74
November 7, 1891.	608.79	911.86					1,520.65
December 12, 1891.	296.32						296.32
January 8, 1892.	160.53						160.53
February 5, 1892.	268.64	917.46					1,186.10
March 8, 1892.	625.76			2.55			628.31
April 15, 1892.	3,302.06	432.00					3,734.06
May 12, 1892.	318.77	504.00					822.77
June 13, 1892.	91.63						91.63
July 14, 1892.	246.89						246.89
August 11, 1892.	141.78	924.76					1,066.54
September 15, 1892.	211.74						211.74
October 14, 1892.	2,673.33	1,044.27					3,717.60
November 16, 1892.	631.46						631.46
December 17, 1892.	178.29	102.13		32.89			313.31
January 17, 1893.	115.41	960.00					1,075.41
February 17, 1893.	248.93						248.93
March 17, 1893.	853.36						853.36
April 17, 1893.	3,288.47	948.26					4,236.73
May 17, 1893.	267.01						267.01
June 20, 1893.	141.19						141.19
Total	\$ 19,888.71	\$ 7,567.26	\$	\$ 53.40	\$ 4.72	\$	\$ 26,514.09

GRUNDY COUNTY

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891.....	129.38	7.94					137.32
August 8, 1891.....	67.06						67.06
September 8, 1891.....	184.03		5.05				189.08
October 24, 1891.....	2,814.78						2,814.78
November 19, 1891.....	169.24						169.24
December 16, 1891.....	111.56	241.20					352.76
January 16, 1892.....	79.97						79.97
March 11, 1892.....	245.26						245.26
March 14, 1892.....	880.79						880.79
April 21, 1892.....	2,556.62	280.80			19.80		2,856.12
May 16, 1892.....	122.85	264.60					387.45
June 13, 1892.....	56.56				.60		57.16
July 16, 1892.....	46.54	252.00				5.30	353.84
August 13, 1892.....	104.19						104.19
September 19, 1892.....	82.36						82.36
October 22, 1892.....	1,912.05				14.82		1,926.87
November 17, 1892.....	162.98						162.98
December 15, 1892.....	123.30						123.30
January 11, 1893.....	31.83				6.49		38.32
February 15, 1893.....	319.09						319.09
March 15, 1893.....	764.17						764.17
April 17, 1893.....	2,730.91	199.20					2,930.11
May 12, 1893.....	95.19	310.33			13.82		419.34
June 16, 1893.....	119.03	183.20			13.47		315.70
Total.....	13,958.63	1,739.27	5.05		69.00	5.30	15,777.25

• STATEMENT "A"—CONTINUED.
GUTHRIE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 6, 1891.	156.45						156.45
August 6, 1891.	182.87	297.47	6.58		47.69		434.06
September 8, 1891.	278.02						278.02
October 9, 1891.	3,208.84						3,208.84
November 14, 1891.	712.76						712.76
December 8, 1891.	297.07	384.47			22.24		614.88
January 12, 1892.	313.57						313.57
February 6, 1892.	179.45	239.59	12.21				431.25
March 10, 1892.	594.62						594.62
	3,066.65	144.07			36.51		3,230.17
	226.95						226.95
	95.70	145.53			50.89		296.12
	197.58						197.58
	145.53	294.30	6.78		32.78		480.62
	276.09						276.09
	2,569.70	214.14					2,873.84
	520.03	49.03		2.00	18.00		591.24
	877.18	19.13					896.31
	270.86						270.86
	230.15	478.40	10.86		87.32		606.23
	627.62						627.62
	3,150.76	556.37					3,707.02
	241.53				30.58		272.11
	85.89						85.89
Total.....	17,762.44	2,771.31	35.63	2.00	385.63		20,961.30

HAMILTON COUNTY.

DATE OF PAYMENT.	STAT.	INSANE.	BLIND.	DEAF AND DUMB.	FREELM-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891	101.78						101.78
August 6, 1891	125.90	450.40	2.30		1.02		680.52
September 8, 1891	196.27						196.27
October 14, 1891	3,214.32						3,214.32
November 10, 1891	595.26						595.26
December 7, 1891	275.64						275.64
January 7, 1892	174.45	508.80					683.25
February 4, 1892	131.67	660.83					792.00
March 9, 1892	602.80		6.95				609.75
April 15, 1892	3,531.28						3,531.28
May 5, 1892	166.97	667.33			4.50		838.80
June 2, 1892	109.60						109.60
July 8, 1892	145.42						145.42
August 4, 1892	104.71		3.50				108.21
September 7, 1892	123.95						123.95
October 11, 1892	2,901.82	632.40					3,534.22
November 9, 1892	441.00	566.00			13.08		1,020.08
December 6, 1892	179.25				1.69		180.94
January 9, 1893	164.98						164.98
February 11, 1893	145.01	615.07					760.08
March 6, 1893	390.08						390.08
April 13, 1893	3,672.21		2.75		18.73		3,693.69
May 5, 1893	201.33	613.20					814.53
Total	17,694.70	4,713.53	15.50		39.92		22,463.65

STATEMENT "A"—CONTINUED.

HANCOCK COUNTY.

DATE OF PAYMENT.	STATE.	INBANK.					
July 6, 1891.....	81.33						81.33
August 5, 1891.....	66.24	240.40					306.64
September 4, 1891.....	85.42				2.88		88.30
October 9, 1891.....	961.60						961.60
	445.18	940.50			3.00		1,388.68
	265.00						265.00
	223.50						223.50
	324.38						324.38
	637.44	265.00			161.72		1,064.16
	1,572.62						1,572.62
	128.57	253.40					381.97
	127.85						127.85
	89.71						89.71
	64.32	274.00					338.32
	117.31						117.31
	908.75						908.75
	358.18	254.00					612.18
December 7, 1892.....	227.28						227.28
January 7, 1893.....	210.19						210.19
February 5, 1893.....	295.17	295.33					590.50
March 9, 1893.....	457.53						457.53
April 14, 1893.....	1,847.02						1,847.02
May 11, 1893.....	143.90	374.27					518.17
June 9, 1893.....	93.71						93.71
Total.....	9,701.50	2,215.80			40.20		11,957.50

HARDIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891	148.74						148.74
August 14, 1891	114.40						114.40
September 19, 1891		641.30					641.30
September 21, 1891	254.54						254.54
October 21, 1891	3,140.28						3,140.28
November 16, 1891	670.28						670.28
December 16, 1891	328.97			1.53			328.50
January 11, 1892	376.20						376.20
January 25, 1892		787.30					787.30
February 10, 1892	380.26						380.26
February 14, 1892	710.81						710.81
March 14, 1892	2,428.73						2,428.73
April 22, 1892	285.71				1.85		287.56
May 9, 1892	109.30	850.27			6.77		1,133.98
June 15, 1892	147.98						147.98
July 5, 1892	98.80	747.20					846.00
	248.06						248.06
	2,453.12						2,453.12
	658.80						658.80
	316.52	816.80	4.75		7.92		1,146.99
	218.20						218.20
	233.59	946.47	2.75				1,241.80
	600.29						600.29
April 19, 1893	3,575.30						3,575.30
May 8, 1893	256.43	1,001.47					1,257.90
June 7, 1893	137.00						137.00
Total.	14,896.65	6,890.48	7.50	1.53	16.04		25,532.50

STATEMENT "A"—CONTINUED.
HARRISON COUNTY.

HENRY COUNTY

STATEMENT "A"—CONTINUED.
HOWARD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 14, 1891.....	3	119.65	5.	5.	5.	16.67	136.32
August 12, 1891.....		102.74				16.67	530.21
September 13, 1891.....		520.17				16.67	536.84
October 19, 1891.....		1,505.70				16.67	1,612.37
November 16, 1891.....		494.92				16.67	976.79
December 12, 1891.....		306.75				16.67	323.42
January 14, 1892.....		245.58				16.67	262.25
February 9, 1892.....		219.16				16.67	812.63
March 12, 1892.....		552.58				16.67	569.25
April 16, 1892.....		2,200.61				16.67	2,307.28
May 13, 1892.....		302.51				16.67	1,027.51
June 10, 1892.....		124.80				16.67	141.47
July 8, 1892.....		130.35				16.67	147.02
August 5, 1892.....		64.20			10.	16.67	624.97
September 8, 1892.....		404.31				16.67	420.98
October 15, 1892.....		1,341.05				16.67	1,357.72
November 11, 1892.....		449.35				16.67	1,111.22
December 12, 1892.....		345.80				16.67	362.47
January 4, 1893.....		1.50				1.50	1.50
January 5, 1893.....		689.72			2.26	16.67	708.65
February 6, 1893.....		200.96				16.67	595.72
March 16, 1893.....		535.47				16.67	582.14
April 17, 1893.....		1,952.24				16.67	1,968.91
May 5, 1893.....		566.62				16.67	1,251.09
June 7, 1893.....		257.21					257.21
June 21, 1893.....					8.17		8.17
Total.....	8	13,957.97	8.	8.	10.53	383.41	18,934.11

HUMBOLDT COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 10, 1891	95.08						95.08
August 14, 1891	38.84	191.60			16.43		246.87
September 10, 1891	94.31						94.31
October 17, 1891	1,993.62						1,993.62
November 20, 1891	402.27	180.00			5.62		587.79
December 16, 1891	159.02						159.02
January 15, 1892	243.60						243.60
February 17, 1892	123.37	245.47					368.84
March 21, 1892	432.69				35.04		467.73
April 21, 1892	1,934.60						1,934.60
May 16, 1892	85.37	275.33			30.58		391.28
June 16, 1892	29.26						29.26
July 8, 1892	96.10						96.10
August 16, 1892	54.28	252.00			26.80		333.08
September 16, 1892	244.57						244.57
October 19, 1892	1,730.38						1,730.38
November 17, 1892	274.89	270.80			19.51		565.20
December 14, 1892	143.91		4.15				148.06
January 14, 1893	35.02						35.02
February 17, 1893	66.36	408.33			32.24		506.93
March 16, 1893	205.30						205.30
April 22, 1893	2,030.74						2,030.74
May 23, 1893	94.96	335.07			8.84		438.87
June 15, 1893	165.39						165.39
Total	10,774.83	2,158.60	4.15		174.98		13,112.54

STATEMENT "A"—CONTINUED.

IDA COUNTY

DATE OF PAYMENT.	STARR.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
March 9, 1905.	240.69	210.80	8.	32.18	84.37		677.94
April 13, 1902.	74.00	167.95					241.95
May 11, 1902.	118.53	32.17					151.70
June 3, 1902.	2,215.79						2,215.79
July 8, 1902.	518.63	325.54					844.17
August 6, 1902.	200.87						200.87
September 8, 1902.	154.12						154.12
October 12, 1902.	130.59	452.30					582.78
November 5, 1902.	233.19						233.19
December 6, 1902.	2,365.36						2,365.36
January 5, 1903.	143.63	472.27					615.90
February 8, 1903.	91.60			.65			92.25
March 8, 1903.	149.63						149.63
April 11, 1903.	72.53	467.57					540.10
May 6, 1903.	137.01						137.01
June 3, 1903.	1,905.25	544.00					2,449.25
July 8, 1903.	319.76						319.76
August 6, 1903.	904.07	3.02			19.83		2,227.92
September 8, 1903.	152.38						152.38
October 12, 1903.	94.13	624.00					718.13
November 5, 1903.	236.18					16.30	242.48
December 6, 1903.	2,501.54						2,501.54
January 5, 1904.	179.70	624.00			4.65	24.90	833.34
February 8, 1904.	177.14						177.14
Total.....	12,728.17	3,934.43		33.83	121.97	41.36	16,859.78

IOWA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
.....	\$ 320.28	\$ 540.54	.....	.....	.....	41.76	862.58
.....	161.54	36.00	.....	.....	21.53	41.07	261.03
.....	305.74	.....	.....	.....	.....	41.07	407.41
.....	3,400.74	543.30	.....	.....	.....	41.07	3,984.61
.....	1,055.57	36.00	.....	.....	7.77	31.97	1,131.31
.....	198.15	.....	.....	.....	.....	41.07	239.32
.....	1,251.13	.....	.....	.....	.....	41.07	1,292.30
.....	412.85	519.86	.....	.....	9.21	41.07	932.59
.....	1,209.99	.....	.....	.....	.....	41.07	1,251.06
.....	3,030.63	444.73	.....	.....	.....	41.07	3,517.03
.....	1,253.32	42.00	.....	.....	.....	46.07	1,451.09
.....	219.94	.....	.....	.....	2.24	53.59	275.17
.....	277.54	.....	.....	.....	.....	53.33	330.87
.....	145.03	572.14	.....	.....	.....	53.33	770.50
.....	328.18	.....	.....	.....	6.14	53.33	390.65
.....	2,632.36	636.73	.....	.....	.....	53.33	3,347.94
.....	683.29	.....	.....	.....	3.15	50.53	737.27
.....	1,194.20	.....	.....	.....	.....	44.45	1,178.65
.....	123.30	.....	.....	.....	.....	41.07	170.06
.....	351.36	500.30	.....	.....	6.63	41.07	890.46
.....	673.85	.....	.....	.....	.....	41.07	715.32
.....	3,638.98	.....	.....	.....	.....	41.07	3,680.05
.....	1,223.22	576.13	.....	.....	9.77	53.11	1,868.23
.....	292.85	.....	.....	.....	.....	.....	292.85
Totals.....	\$ 24,416.06	\$ 4,571.13	.....	.....	\$ 65.53	\$ 1,059.04	\$ 20,112.85

STATEMENT "A"—CONTINUED.

JACKSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 7, 1891.	162.14	174.00	18.19		12.11	25.00	177.14
August 7, 1891.	59.94					25.00	284.24
September 9, 1891.	77.89					25.00	102.90
October 14, 1891.	2,219.28			15.98		20.83	2,256.09
November 11, 1891.	678.51	175.38			16.05	16.67	887.46
December 14, 1891.	154.17					16.67	170.84
January 14, 1892.	159.92					16.67	176.59
February 9, 1892.	257.25	326.94				16.67	610.97
March 12, 1892.	1,480.49			18.28	13.58	16.67	1,537.93
April 9, 1892.	4,016.91					16.67	4,033.58
May 13, 1892.	222.62	320.46			10.55	16.67	580.30
June 12, 1892.	65.42					16.67	82.09
July 12, 1892.	79.52					16.67	96.19
August 12, 1892.	26.31	248.80			9.85	31.11	305.07
September 12, 1892.	50.15					33.33	83.48
October 12, 1892.	1,810.53					33.33	1,843.86
November 12, 1892.	362.37	58.00		44.77	4.03	33.33	462.50
December 22, 1892.		10.00					10.00
January 9, 1893.	219.27					33.33	252.70
February 11, 1893.	143.53					33.33	177.16
March 13, 1893.	282.46	60.68	24		11.25	33.33	388.34
April 11, 1893.	797.15						797.15
May 12, 1893.	4,652.54					59.16	4,611.70
June 17, 1893.	174.05	106.13			5.63	25.00	370.81
July 17, 1893.	78.33						78.33
Total.	18,162.50	1,549.32	12.43	79.03	33.95	561.11	20,449.43

JAHPER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
August 12, 1891.....	\$ 306.21	.....	.....	.....	.....	.....	\$ 306.21
October 21, 1891.....	6,601.34	4,416.53	.....	.....	206.42	63.87	11,288.16
December 22, 1891.....	1,018.41	.....	.....	.....	.....	.....	1,018.41
January 13, 1892.....	963.26	.....	.....	.....	.....	.....	963.26
February 25, 1892.....	486.52	.....	.....	.....	.....	.....	486.52
March 14, 1892.....	1,065.30	.....	.....	.....	.....	.....	1,065.30
April 13, 1892.....	6,311.91	.....	.....	.....	.....	.....	6,311.91
May 12, 1892.....	404.83	.....	.....	.....	.....	.....	404.83
June 16, 1892.....	162.33	2,075.28	.....	.70	110.36	.....	2,338.67
July 12, 1892.....	182.37	.....	.....	.....	.....	.....	182.37
September 7, 1892.....	414.17	.....	.....	.....	.....	.....	414.17
October 14, 1892.....	5,010.53	.....	.....	.....	.....	.....	5,010.53
November 17, 1892.....	606.65	.....	.....	.....	.....	.....	606.65
December 14, 1892.....	171.45	.....	.....	.....	.....	.....	171.45
January 18, 1893.....	61.83	.....	.....	.....	.....	.....	61.83
February 11, 1893.....	600.86	3,400.14	.....	.....	127.89	.....	4,128.88
March 17, 1893.....	1,322.01	.....	.....	.....	.....	.....	1,322.01
April 13, 1893.....	6,368.18	.....	.....	.....	.....	.....	6,368.18
May 11, 1893.....	216.69	972.54	.....	.....	25.72	.....	1,214.95
June 10, 1893.....	197.59	.....	.....	.....	.....	.....	197.59
Total.....	\$ 32,554.93	\$ 10,804.49	.....	.70	\$ 470.32	\$ 63.87	\$ 43,954.38

STATEMENT "A"—CONTINUED
JEFFERSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 11, 1891.	125.31						125.31
August 10, 1891.	93.94						93.94
September 18, 1891.	27.48	981.80			6.63	75.00	1,070.91
October 13, 1891.	3,550.26						3,550.26
November 13, 1891.	961.56						961.56
December 8, 1891.	125.62						125.62
January 14, 1892.	46.59	1,047.67			2.85	100.00	1,197.11
February 6, 1892.	808.07						808.07
March 7, 1892.	1,232.06						1,232.06
April 6, 1892.	2,885.93						2,885.93
May 6, 1892.	214.19	978.13	14.80		.60	75.00	1,282.72
June 11, 1892.	81.27	1,006.14			10.00	50.00	1,147.41
July 8, 1892.	119.59						119.59
August 5, 1892.	115.60						115.60
September 7, 1892.	319.25						319.25
October 11, 1892.	2,869.54	1,037.87				75.00	3,982.41
November 14, 1892.	597.84						597.84
December 3, 1892.	65.26	1,051.36	21.05			50.00	1,197.70
February 4, 1893.	599.31						599.31
March 8, 1893.	1,010.14						1,010.14
April 13, 1893.	3,160.05	1,055.13				52.51	4,267.69
May 9, 1893.	170.92						170.92
June 19, 1893.	51.65	1,091.07				16.67	1,159.39
Total.	19,231.43	8,229.20	35.85		20.08	494.18	28,010.74

JOHNSON COUNTY.

ORPHANS' HOME.	TOTAL.
\$.....	444.06
.....	182.11
.....	548.33
.....	4,685.85
.....	1,067.74
.....	3,519.95
.....	312.60
.....	100.02
.....	1,855.87
.....	5,062.64
.....	540.05
.....	254.96
.....	239.47
.....	161.06
.....	4,231.89
.....	733.46
.....	260.96
.....	6,368.39
.....	50.56
.....	271.94
.....	955.56
.....	1,769.30
.....	4,467.87
.....	585.67
.....	220.92
.....	3,404.46
.....	40,312.07

J. A. GUNL, FRANK J. JACKSON, FRANK J.

2

STATEMENT "A"--CONTINUED.
JONES COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	PEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 8, 1891.	151.08						151.08
August 4, 1891.	34.22				7.25	125.00	166.47
October 15, 1891.		750.40				125.00	875.40
October 16, 1891.	3,518.84					125.00	3,643.84
November 12, 1891.	814.26	818.40			4.07	134.33	1,775.06
December 7, 1891.	161.52					150.00	311.52
January 15, 1892.	167.64					150.00	317.64
February 6, 1892.	449.52	902.07				150.00	1,501.59
March 14, 1892.	1,191.30				18.06	147.78	1,357.14
April 21, 1892.	5,716.97						5,716.97
May 7, 1892.	294.99	893.20		19.13	10.37	141.67	1,359.36
June 9, 1892.	91.85					141.67	233.52
July 8, 1892.	98.00					433.34	531.34
August 6, 1892.	43.82	709.20				141.67	964.69
October 13, 1892.	2,982.16				12.50	253.34	3,288.00
November 12, 1892.	661.86					136.67	798.53
December 12, 1892.	93.44					133.33	226.77
January 9, 1893.	43.62	770.40		40.07	12.56		866.65
February 14, 1893.	757.83	857.26			22.68	133.33	1,771.10
March 11, 1893.	1,455.34					126.11	1,581.45
April 14, 1893.	4,978.22					249.45	5,227.67
May 8, 1893.	294.86	923.07			7.09	116.67	1,341.69
June 8, 1893.	100.36						100.36
Total.	24,112.00	6,684.00		59.20	94.58	3,148.36	34,098.74

REPORT OF THE STATE TREASURER.

NEBOKIN COUNTY.

[illegible]

STATEMENT "A"—CONTINUED.
KOSSUTH COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.	\$ 95.96						95.96
August 8, 1891.	52.72	177.00					230.23
September 8, 1891.	190.94						190.94
October 19, 1891.	2,358.51						2,358.51
November 19, 1891.	515.34	253.40					768.74
December 11, 1891.	304.64			20.34			324.98
January 22, 1892.	238.18						238.18
February 11, 1892.	272.54						272.54
March 10, 1892.	536.08	208.90					744.98
April 19, 1892.	2,558.43						2,558.43
May 7, 1892.	825.72	339.74					1,165.46
June 15, 1892.	222.52			7.74	36.41		276.67
	190.54	244.40					434.94
	141.16						141.16
	2,268.15						2,268.15
	608.35	220.90			28.24		857.49
	248.31			12.77			261.08
	280.06						280.06
	239.02	318.14					557.16
	1,368.31						1,368.31
	2,814.03						2,814.03
	169.25	337.40					506.65
	171.00						171.00
Total	\$ 16,887.45	\$ 2,392.08		\$ 40.85	\$ 64.79		\$ 19,385.17

LEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
1891.....	322.34						322.34
17, 1891.....	7,153.27	1,679.00					8,832.27
1892.....	1,002.59						1,002.59
1893.....	949.23						949.23
April 18, 1893.....	344.05	1,788.27					2,132.32
May 14, 1893.....	8,418.21						8,418.21
June 17, 1893.....	508.03	1,754.70			141.85		2,304.58
July 18, 1893.....	305.09	1,919.38	30.00	9.00	38.20		2,391.67
October 15, 1893.....	277.05						277.05
December 12, 1893.....	4,678.05	2,125.20			65.50		6,868.75
January 15, 1893.....	1,307.31	2,172.81	1.25	11.38	20.08		3,591.83
February 10, 1893.....	326.20						326.20
April 19, 1893.....	500.24						500.24
May 15, 1893.....	7,034.08	2,155.54			96.77		10,177.37
June 12, 1893.....	821.90						821.90
Total.....	25,302.21	15,810.02	31.95	20.48	409.53		51,035.94

STATEMENT "A"—CONTINUED.

LINN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891	422.46 8	126.75 8	8	8	8	8	549.21
August 11, 1891	404.58	121.37					525.95
September 14, 1891	820.70	246.22					1,066.92
October 20, 1891	3,854.38	1,798.74					5,653.12
November 20, 1891	1,785.99	535.81					2,321.80
December 17, 1891	478.07	143.48					621.55
January 20, 1892	781.54	233.02					1,014.56
February 22, 1892	1,976.55						1,976.55
March 21, 1892	2,511.31	628.43					3,139.74
May 5, 1892	8,433.44	2,913.55					11,346.99
May 20, 1892	891.35	221.95					1,113.30
June 14, 1892	411.04	103.40					514.44
July 13, 1892	405.51	101.85					507.36
August 17, 1892	323.59	80.90					404.49
September 13, 1892	717.94	179.48					897.42
October 25, 1892	2,975.91	1,278.68					4,254.59
November 23, 1892	1,092.63	477.50					1,570.13
December 14, 1892	485.22	120.44					605.64
January 18, 1893	514.89						514.89
February 13, 1893	866.97	143.06					1,010.03
March 24, 1893	2,757.26	1,140.71					3,897.97
May 1, 1893	2,081.30	3,587.21					11,668.51
May 23, 1893	688.56	256.87					945.46
June 22, 1893	383.10	143.67					526.77
Total	41,174.32 8	14,583.07 8	8	8	8	8	55,757.39

LOUISIANA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891	70.48	608.13					70.48
July 31, 1891							608.13
August 13, 1891	54.43						54.43
September 13, 1891	91.82						91.82
October 17, 1891	2,312.18	720.14					3,032.32
November 14, 1891	549.70						549.70
January 14, 1892	389.71						389.71
January 21, 1892		685.03					685.03
February 12, 1892	225.27						225.27
February 25, 1892						123.36	123.36
March 12, 1892	684.57						684.57
April 15, 1892	2,803.75	672.00					3,475.75
April 25, 1892							672.00
May 9, 1892	205.93						205.93
May 9, 1892	61.69						61.69
June 9, 1892	50.00						50.00
July 7, 1892	30.00						30.00
August 4, 1892	2,163.79						2,163.79
October 10, 1892	424.67	634.07					1,058.74
	164.11						164.11
	186.04						186.04
	221.07						221.07
	704.67						704.67
	2,776.36	1,000.00					3,776.36
	177.38						177.38
	91.75						91.75
Total	14,768.50	4,416.47				123.36	19,318.33

STATEMENT "A"—CONTINUED.
LUCAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.	\$ 119.78						119.78
August 8, 1891.	72.57						72.57
September 11, 1891.	393.30						393.30
October 17, 1891.	2,062.46						2,062.46
November 13, 1891.	1,108.97						1,108.97
December 9, 1891.	254.99						254.99
January 11, 1892.	230.52						230.52
February 5, 1892.	359.83						359.83
March 8, 1892.	566.04	1,145.32					1,711.36
April 15, 1892.	2,135.42			82.51	114.65		2,135.42
April 19, 1892.							197.16
May 9, 1892.	604.88						604.88
June 11, 1892.	104.27						104.27
July 8, 1892.	129.34						129.34
August 6, 1892.	98.47						98.47
September 10, 1892.	281.89	1,811.60					2,093.49
October 15, 1892.	2,152.69						2,152.69
November 9, 1892.	448.90						448.90
December 10, 1892.	224.09						224.09
January 6, 1893.	127.22						127.22
February 6, 1893.	518.66						518.66
March 5, 1893.	729.41						729.41
April 17, 1893.	2,180.84	1,467.93					2,180.84
May 8, 1893.	386.73	720.00					1,834.66
June 9, 1893.	88.38			21.79	119.55		949.68
Total.	\$ 15,369.55	\$ 5,144.85		\$ 104.30	\$ 234.16		\$ 20,842.96

LYON COUNTY.

STATEMENT "A"—CONTINUED.

MADISON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 20, 1891.	222.43	349.73		15.25	13.25	291.05	943.22
August 15, 1891.	206.15						206.15
September 25, 1891.	292.01						292.01
November 21, 1891.	4,382.60	449.28	22.87		18.64	20.68	4,904.77
December 31, 1891.	503.44						503.44
	440.94						440.94
	211.75	308.09			9.93	247.22	778.99
	657.25						657.25
	2,745.51						2,745.51
June 17, 1892.	1,085.60	348.26	89.21		62.63	433.32	1,929.22
July 18, 1892.	209.54		76.20				285.80
August 26, 1892.	188.16	343.60			16.50	216.68	775.92
September 16, 1892.	166.30						166.30
October 15, 1892.	232.43						232.43
November 23, 1892.	2,349.60						2,349.60
December 14, 1892.	703.41						703.41
January 21, 1893.	349.49	846.96			36.60	587.77	1,820.82
February 17, 1893.	287.16						287.16
March 15, 1893.	294.99						294.99
April 15, 1893.	670.95	400.40			27.08	250.00	1,417.53
May 20, 1893.	3,571.88						3,571.88
June 23, 1893.	302.20						302.20
	195.67						195.67
Total	20,936.05	3,119.02	138.34	70.26	154.63	2,047.30	26,473.20

MAHASKA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
August 10, 1891.	297.43					263.04	560.47
September 10, 1891.	399.45						399.45
October 14, 1891.	4,390.33	1,002.40			21.42	488.89	5,833.04
December 7, 1891.	1,425.70						1,425.70
February 4, 1892.	167.55	1,057.45			4.20	383.34	1,612.54
February 13, 1892.	654.85						654.85
April 27, 1892.	5,967.74						5,967.74
August 30, 1892.	455.65						455.65
December 28, 1892.	5,189.44						5,189.44
January 18, 1893.	193.50		24.90	78.67	99.76		306.83
February 14, 1893.						2,353.07	2,353.07
February 21, 1893.		4,530.42					4,530.42
March 15, 1893.	713.60						713.60
March 17, 1893.	1,468.60						1,468.60
May 4, 1893.	4,802.64						4,802.64
June 24, 1893.	337.25						337.25
Total.	26,362.73	6,590.27	24.90	78.67	125.38	3,458.64	36,670.59

STATEMENT "A"—CONTINUED.
MARION COUNTY.

J August 7, 1891.....	153.21	931.47	.....	.....	38.57	103.33	1,228.58
.....	515.35	.....	.....	.....	.....	116.57	633.03
.....	3,874.31	970.07	.....	.....	.....	116.57	4,961.06
.....	604.51	.....	.....	.....	11.94	116.57	733.12
.....	240.44	.....	.....	.....	.....	116.57	347.11
.....	227.51	.....	.....	.....	.....	116.57	354.18
.....	541.23	1,051.40	.....	4.48	.....	116.57	1,713.84
.....	1,078.44	.....	.....	.....	34.17	116.57	1,529.28
.....	5,540.60	1,045.73	.....	.....	.....	116.57	5,694.00
.....	329.12	.....	.....	.....	34.37	112.78	475.87
.....	.....	2.00	.....	.....	.....	108.33	110.83
.....	55.75	.....	.....	8.85	.....	100.00	183.17
.....	125.99	1,040.21	.....	.....	31.20	.....	1,200.80
.....	313.88	.....	.....	.....	.....	100.00	413.88
.....	3,280.46	.....	.....	.....	.....	100.00	3,380.46
.....	471.13	.....	.....	.....	.....	100.00	571.13
.....	.....	1,008.02	.....	.....	45.28	100.00	1,153.30
.....	172.25	.....	.....	.....	.....	100.00	272.25
.....	133.51	1,043.07	.....	2.50	.....	100.00	1,278.18
.....	550.35	.....	.....	.....	47.60	.....	597.85
.....	1,505.51	.....	.....	.....	.....	100.00	1,605.51
.....	5,145.99	1,083.87	.....	.....	32.19	200.00	6,473.05
.....	193.37	.....	.....	.....	.....	100.00	296.37
.....	172.50	.....	.....	.....	.....	.....	172.50
Total.....	\$ 25,405.63	\$ 8,185.94	.....	15.33	\$ 276.02	\$ 2,441.60	\$ 30,326.01

MARSHALL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
August 17, 1891	220.49	1,579.33			37.70		1,917.03
September 19, 1891	5,533.10						229.49
October 16, 1891	374.30	1,600.07					5,533.10
November 14, 1891	391.36						1,974.37
December 18, 1891	65.52				10.00		391.36
January 14, 1892	315.80	1,708.19					75.52
February 16, 1892	1,097.18			24.00	53.06		2,083.99
March 16, 1892	4,861.72						1,174.33
April 28, 1892	287.71	1,713.13			16.86		4,861.72
May 10, 1892	114.14						2,017.62
June 15, 1892	160.88						114.14
July 11, 1892	108.84						160.88
August 10, 1892	357.63	1,619.74			20.89		108.84
September 16, 1892	4,077.66						2,004.26
October 24, 1892	385.73						4,077.66
November 15, 1892		1,331.53		13.55	16.32		385.73
November 23, 1892	325.51						1,361.40
December 17, 1892	329.66						325.51
January 19, 1893	239.94						329.66
February 17, 1893	1,298.26						239.94
March 21, 1893	4,883.07	1,354.73			50.86		1,298.26
April 24, 1893	236.74						6,297.66
May 18, 1893	145.50						236.74
June 14, 1893							145.50
Total	25,819.73	10,966.72		37.64	220.51		37,044.60

STATEMENT "A"—CONTINUED.

MILLS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.	\$ 707.11	.....	.....	.....	.....	.....	707.11
August 22, 1891.	239.96	.....	.....	.....	.....	.....	239.96
September 21, 1891.	197.54	.....	.....	.....	.....	.....	197.54
November 7, 1891.	3,343.26	.....	.....	.....	.....	.....	3,343.26
November 25, 1891.	377.77	.....	.....	.....	.....	.....	377.77
May 17, 1892.	5,850.70	.....	.....	.....	.....	.....	5,850.70
June 15, 1892.	.....	3,000.00	.....	.....	429.93	.....	3,429.93
July 11, 1892.	319.56	.....	.....	.....	.....	.....	319.56
September 8, 1892.	327.51	.....	.....	.....	.....	.....	327.51
November 22, 1892.	3,435.93	.....	.....	.....	.....	.....	3,435.93
February 10, 1893.	721.26	.....	.....	.....	.....	.....	721.26
April 26, 1893.	4,502.54	.....	.....	.....	.....	.....	4,502.54
May 17, 1893.	.....	3,000.00	.....	.....	260.23	.....	3,260.23
June 13, 1893.	493.80	.....	.....	.....	.....	.....	493.80
Total.....	\$ 20,516.94	\$ 6,000.00	.....	.....	\$ 690.16	.....	\$ 27,207.10

MITCHELL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FRIBLE-MINDED.	ORPHANS' HOME.	TOTAL.
.....	140.44	498.20	.....	.....	.....	.....	140.44
.....	102.27	.....	.....	.....	.....	.....	505.89
.....	230.56	.....	.....	.....	.....	.....	230.56
.....	1,774.14	.....	.....	.....	.....	.....	1,774.14
.....	447.44	451.50	.....	.....	.....	.....	898.94
.....	154.54	.....	.....	.....	.....	.....	154.54
.....	148.33	.....	.....	.....	.....	.....	211.28
.....	252.25	.....	.....	.....	62.95	.....	755.25
.....	701.51	504.00	.....	.....	.....	.....	701.51
.....	1,930.66	.....	.....	.....	.....	.....	1,930.66
.....	189.36	509.14	.....	.....	.....	.....	698.50
.....	77.55	559.60	.....	.....	.....	.....	637.15
.....	147.25	.....	.....	.....	.....	.....	147.25
.....	68.50	422.40	.....	.....	.....	.....	490.90
.....	400.38	.....	.....	.....	.....	.....	400.38
.....	1,126.08	.....	.....	.....	.....	.....	1,126.08
.....	340.40	413.60	.....	.....	.....	.....	754.00
.....	109.60	.....	.....	.....	.....	.....	109.60
.....	86.69	.....	.....	.....	8.30	.....	95.00
.....	225.33	523.60	.....	.....	.....	.....	748.93
.....	317.29	.....	.....	.....	1.05	.....	318.34
.....	2,312.05	.....	.....	.....	.....	.....	2,312.05
.....	164.22	631.40	.....	.....	.....	.....	795.62
.....	130.11	.....	.....	.....	.....	.....	130.11
Total.	11,517.74	4,476.54	.....	.....	74.27	.....	16,078.55

STATEMENT "A"—CONTINUED.
MONONA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891.....	612.77	200.00					812.77
November 5, 1891.....	2,800.42	400.00					3,200.42
December 10, 1891.....	1,035.91						1,035.91
April 30, 1892.....	4,005.11	3,200.00					6,205.11
May 12, 1892.....	217.23	107.93					325.16
June 8, 1892.....	210.70	200.00					410.70
July 11, 1892.....	177.40	50.00					227.40
August 2, 1892.....	88.13	50.00					138.13
September 9, 1892.....	185.71	93.00					278.71
September 23, 1892.....	2,251.42	1,125.00					3,376.42
November 18, 1892.....	139.99	199.91					339.90
December 15, 1892.....	301.40	149.19					450.59
January 6, 1893.....	253.54	172.00					425.54
February 6, 1893.....	50.00						50.00
February 6, 1893.....	302.52						302.52
February 8, 1893.....	310.52	70.00					380.52
April 19, 1893.....	2,329.69	980.00					3,309.69
May 12, 1893.....	850.23	300.00					1,150.23
June 9, 1893.....	172.13	50.00					222.13
Total.....	16,324.86	6,347.03					22,671.89

MONROE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
September 16, 1891.....	1,144.23						1,144.23
November 20, 1891.....	3,209.69						3,209.69
January 26, 1892.....	403.72						403.72
March 14, 1892.....	1,088.80	1,478.86			57.98		2,625.64
April 15, 1892.....	3,290.25						3,290.25
May 18, 1892.....	276.51						276.51
May 23, 1892.....		540.74	17.65		136.22		705.61
June 11, 1892.....	152.30						152.30
July 15, 1892.....	114.22						114.22
August 11, 1892.....	126.10						126.10
September 14, 1892.....	811.29						811.29
October 15, 1892.....	1,972.50						1,972.50
November 21, 1892.....	417.21	878.73	13.25		46.50		1,355.69
December 17, 1892.....	110.44						110.44
January 10, 1893.....	102.72						102.72
.....	422.21						422.21
.....	1,424.44						1,424.44
.....	2,701.70						2,701.70
.....	200.60						200.60
.....	82.14	945.00			32.18		1,059.32
Total.....	18,101.43	2,832.83	20.90		274.88		21,230.04

MUSKOGEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	WEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 14, 1891	\$ 208.33	\$	\$		\$	\$0.00	\$208.33
August 24, 1891	208.33				67.00	50.00	375.43
September 24, 1891	208.33	519.40				50.00	777.73
October 24, 1891	4,916.10						4,916.10
November 23, 1891	370.67	472.73			17.94	100.00	951.34
December 23, 1891	208.33					50.00	258.33
January 23, 1892	208.33					50.00	258.33
February 15, 1892	540.00					50.00	590.00
March 24, 1892	1,508.42					50.00	1,558.42
April 25, 1892	5,237.74	462.00				50.00	5,749.74
May 14, 1892	212.33	469.00			33.15	54.17	708.65
June 23, 1892	208.33					56.57	275.00
	208.33					116.57	325.00
	208.33					56.57	325.00
	208.33					56.57	325.00
	4,010.00					56.57	4,066.57
	303.57					56.57	360.14
	220.52					56.57	277.09
	127.32	384.80			56.57	56.57	525.26
	476.41	500.27			56.57	56.57	1,039.82
	1,842.50				56.57	56.57	1,955.64
	4,060.40				56.57	56.57	4,173.54
	208.33				14.20	56.57	279.10
June 20, 1893	208.33	505.21				56.57	770.11
Total	\$ 27,124.68	\$ 3,313.61	\$	\$	\$ 298.57	\$ 1,305.32	\$ 32,042.19

STATEMENT "A"—CONTINUED.
FLOYD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
.....	\$ 112.04	\$ 120.80	\$	\$	\$	\$ 25.00	137.84
.....	25.25	.....	.....	.....	31.15	25.00	222.20
.....	83.04	.....	.....	.....	.....	25.00	108.04
.....	4,167.15	.....	.....	.....	.....	25.00	4,192.15
.....	544.00	317.80	.....	.....	1.50	25.00	788.70
.....	452.11	.....	.....	.....	.....	25.00	477.11
.....	499.51	.....	.....	9.25	.....	25.00	533.74
.....	107.04	252.00	.....	.....	.....	25.00	384.04
.....	541.40	.....	.....	.....	9.40	25.00	575.80
.....	4,160.25	.....	.....	.....	.....	25.00	4,185.25
.....	142.84	328.60	.....	.....	9.25	25.00	413.49
.....	211.75	.....	.....	.....	.....	25.00	236.75
.....	52.14	.....	.....	.....	.....	25.00	77.14
.....	83.22	249.00	.....	.....	4.00	20.56	337.08
.....	2,004.14	.....	.....	.....	.....	16.67	2,110.81
.....	1,848.75	.....	.....	.....	.....	16.67	1,865.42
.....	400.19	.....	.....	.....	.....	16.67	416.86
.....	249.36	.....	.....	.....	.....	16.67	266.03
.....	279.86	.....	.....	.....	.....	16.67	296.53
.....	10.00	.....	.....	.....	.....	.....	10.00
.....	80.44	488.87	.....	.....	31.80	16.67	547.78
.....	2,943.22	.....	.....	.....	.....	16.67	2,959.89
.....	2,200.00	.....	.....	.....	.....	16.67	2,216.67
.....	278.99	412.07	.....	.....	.....	16.67	708.73
.....	78.55	835.80	.....	.....	.....	16.67	417.02
Total	\$ 20,032.72	\$ 2,254.34	\$	\$ 9.25	\$ 77.70	\$ 512.26	\$ 23,796.25

OBOLIA COUNTY.

STATEMENT "A"—CONTINUED.
PAGE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 11, 1891	\$ 223.47	\$ 635.72	\$	\$	\$	\$ 16.67	\$ 875.86
August 10, 1891	209.39	628.27			22.02	16.67	874.35
September 10, 1891	556.08					16.67	572.75
October 14, 1891	5,346.14					16.67	5,362.81
November 11, 1891	1,099.68	1,280.27			10.00	16.67	2,406.62
December 9, 1891	480.75					16.67	497.42
January 14, 1892	246.69					16.67	263.36
February 10, 1892	406.46	1,257.19				16.67	1,680.32
March 9, 1892	786.07			.65	9.61	16.67	813.00
April 14, 1892	5,381.31	628.27				16.67	6,026.25
May 11, 1892	305.44	613.20			15.41	16.67	1,010.45
June 13, 1892	248.04				13.06		261.10
July 6, 1892	204.09						204.09
August 12, 1892	207.44	1,224.00			16.07	16.66	1,464.17
September 12, 1892	598.37					8.33	606.70
October 15, 1892	3,735.57	1,429.76					5,165.33
November 12, 1892	774.95				4.93	16.66	796.57
December 12, 1892	348.47					8.33	356.80
January 7, 1893	716.93					8.33	725.26
February 11, 1893	392.98	1,440.00			8.11	8.33	1,849.42
March 13, 1893	786.59						786.59
April 17, 1893	5,046.95	1,426.66				16.66	6,490.27
May 15, 1893	946.13				13.59	8.33	968.05
June 10, 1893	214.72						214.72
Total	\$ 29,412.49	\$ 10,561.34	\$	\$.65	\$ 112.58	\$ 275.00	\$ 40,362.05

PALO ALTO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 6, 1891.	131.48						131.48
August 6, 1891.	102.73	144.00					246.73
September 11, 1891.	107.64						107.64
October 16, 1891.	2,013.30						2,013.30
November 17, 1891.	612.70	144.00					756.70
December 11, 1891.	167.49						167.49
January 9, 1892.	105.24						105.24
February 6, 1892.	69.75	176.86					246.61
March 11, 1892.	255.10						255.10
April 16, 1892.	2,324.68						2,324.68
May 6, 1892.	133.63	222.60					356.23
June 10, 1892.	148.86						148.86
July 11, 1892.	114.61						114.61
August 4, 1892.	72.06						72.06
September 7, 1892.	87.55						87.55
October 14, 1892.	1,877.91						1,877.91
November 17, 1892.	365.26	216.80					582.06
December 9, 1892.	166.93						166.93
January 14, 1893.	151.53	214.40			25.00		390.93
February 13, 1893.	103.53	225.87					329.40
March 14, 1893.	653.51						653.51
April 26, 1893.	1,868.27	210.00					2,078.27
May 6, 1893.	118.15						118.15
June 7, 1893.	106.56						106.56
Total	11,849.47	1,554.53			25.00		13,429.00

STATEMENT "A"—CONTINUED.

PLYMOUTH COUNTY.

August 20, 1891	184.85	37.24				221.89
September 18, 1891	304.21					304.21
November 2, 1891	3,495.93	732.76				4,228.73
November 18, 1891	873.93					5,102.66
December 9, 1891	2,141.50					7,244.16
January 15, 1892	484.84					7,729.00
February 13, 1892	207.01	533.60				8,262.60
March 12, 1892	797.88					9,060.48
April 22, 1892	4,175.13					13,235.61
April 25, 1892	1,512.53					14,748.14
May 8, 1892		1,004.26				15,752.40
May 9, 1892	307.91					16,060.31
May 23, 1892		743.60				16,803.91
June 16, 1892			18.25			16,822.16
July 20, 1892	192.74					17,014.90
August 22, 1892	244.58					17,259.48
September 9, 1892	163.35	864.00				18,023.83
September 24, 1892	206.72					18,230.55
October 24, 1892	4,023.17					22,253.72
November 15, 1892	612.89	864.00				23,066.61
December 14, 1892	277.45					23,344.06
January 11, 1893	425.02					23,769.08
February 13, 1893	406.51					24,175.59
March 13, 1893	771.31	1,045.60				25,221.90
April 29, 1893	4,228.19	42.00				29,450.09
May 16, 1893	312.75					29,762.84
June 14, 1893	2,040.53					31,803.37
Total	\$ 28,861.62	\$ 6,207.40	\$ 18.25	\$ 155.54	\$	\$ 35,202.87

POCAHONTAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
October 17, 1891.....	1,840.43	.....	.....	.....	.....	.....	1,840.43
November 18, 1891.....	361.28	.....	.....	.....	.....	.....	361.28
December 10, 1891.....	217.40	.....	.....	.....	.....	.....	217.40
January 21, 1892.....	1,772.01	.....	.....	.....	.....	.....	1,772.01
February 17, 1892.....	180.61	.....	.....	.....	.....	.....	180.61
March 11, 1892.....	300.80	.....	.....	.....	.....	.....	300.80
April 13, 1892.....	3,488.07	.....	.....	.....	.....	.....	3,488.07
May 6, 1892.....	195.00	.....	.....	.....	.....	.....	195.00
June 13, 1892.....	114.19	.....	.....	.....	.....	.....	114.19
July 13, 1892.....	98.98	.....	.....	.....	.....	.....	98.98
August 13, 1892.....	100.45	.....	.....	.....	.....	.....	100.45
September 10, 1892.....	147.57	.....	.....	.....	.....	.....	147.57
October 22, 1892.....	3,103.30	.....	.....	.....	.....	.....	3,103.30
November 12, 1892.....	416.88	.....	.....	.....	.....	.....	416.88
November 28, 1892.....	.....	2,679.67	31.84	.....	119.30	135.50	2,966.40
December 8, 1892.....	250.35	.....	.....	.....	.....	.....	250.35
January 17, 1893.....	215.93	.....	.....	.....	.....	.....	215.93
February 7, 1893.....	155.47	.....	.....	.....	.....	.....	155.47
March 11, 1893.....	479.63	.....	.....	.....	.....	.....	479.63
April 14, 1893.....	3,484.54	.....	.....	.....	.....	.....	3,484.54
April 20, 1893.....	.....	503.53	.....	.....	.....	.....	503.53
May 15, 1893.....	150.68	.....	.....	.....	.....	.....	150.68
June 14, 1893.....	121.69	.....	.....	.....	.....	.....	121.69
June 27, 1893.....	.....	586.97	.....	.....	.....	.....	586.97
Total.....	17,285.21	3,770.17	81.84	.....	119.30	135.50	21,342.11

STATEMENT "A"—CONTINUED.
POLK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 15, 1891.....	\$ 484.43	.....	.....	.....	.....	.....	\$ 484.43
August 17, 1891.....	761.16	.....	.....	.....	.....	.....	761.16
September 12, 1891..	1,015.61	2,408.28	.....	16.34	.....	469.75	3,910.05
October 26, 1891.....	13,381.29	.....	.....	.....	.....	.....	13,381.29
November 21, 1891.....	2,754.84	.....	.....	.....	.....	.....	2,754.84
December 10, 1891.....	1,492.11	2,449.31	.....	.....	54.32	377.50	4,373.24
January 14, 1892.....	1,728.83	2,284.01	10.85	.....	146.76	275.01	4,454.46
February 11, 1892.....	775.94	.....	.....	.....	.....	.....	775.94
March 9, 1892.....	2,089.97	.....	.....	44.48	.....	82.78	2,197.23
April 25, 1892.....	14,121.58	2,255.57	.....	.....	181.56	166.66	16,725.37
May 12, 1892.....	1,367.42	.....	.....	.....	.....	.....	1,367.42
June 15, 1892.....	518.10	.....	.....	.....	.....	.....	518.10
July 12, 1892.....	447.34	2,249.53	.....	10.19	53.37	249.09	3,010.42
August 11, 1892.....	555.72	.....	.....	.....	.....	.....	555.72
September 10, 1892..	1,143.90	2,218.94	21.45	.....	122.69	83.33	3,500.21
October 24, 1892.....	11,809.22	.....	92.60	.....	.....	166.66	12,068.48
November 17, 1892.....	1,928.71	.....	.....	.....	.....	.....	1,928.71
December 12, 1892..	901.19	2,940.61	.....	63.97	67.43	140.56	4,113.76
January 11, 1893.....	1,595.47	.....	.....	.....	.....	86.67	1,682.14
February 14, 1893.....	749.72	.....	.....	.....	.....	.....	749.72
March 11, 1893.....	2,543.96	2,294.61	.....	.....	.....	133.34	4,971.93
April 22, 1893.....	14,394.20	.....	.....	.....	.....	.....	14,394.20
May 12, 1893.....	1,061.24	2,355.75	.....	.....	.....	171.61	3,589.60
June 12, 1893.....	505.99	.....	25.55	.....	221.67	93.12	846.33
Total.....	\$ 78,107.86	21,450.59	159.45	135.07	847.82	2,476.98	\$ 105,183.77

STATEMENT "A"—CONTINUED.
POWESHIEK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
December 22, 1891.....	\$ 7,117.40						7,117.40
January 20, 1892.....		2,824.67			9.16	66.67	2,900.50
January 29, 1892.....		18.20					18.20
April 22, 1892.....	6,928.54				16.57		6,945.11
November 26, 1892.....		3,151.45		1.55	11.08	58.29	3,222.37
December 16, 1892.....	5,413.73						5,413.73
March 17, 1893.....	1,150.14						1,150.14
April 18, 1893.....	5,673.10	1,153.60			8.60		6,835.30
May 19, 1893.....	1,004.90				1.00		1,005.90
Total.....	\$ 27,375.81	\$ 7,147.92		\$ 1.55	\$ 46.41	\$ 124.96	\$ 34,696.65

RINGGOLD COUNTY.

DATE OF PAYMENT.	STATS.	INSANE.	BLIND.	DEAF AND DUMB.	FRESH-MINDED.	ORPHANS' HOME.	TOTAL.
.....	198.17	.....	.....	.....	.....	.....	198.17
.....	58.37	344.36	.....	.....	7.45	.....	407.98
.....	271.37	.....	.....	.....	.....	.....	271.30
.....	2,189.37	.....	.....	.....	.....	.....	3,189.37
.....	723.90	300.00	.....	20.22	2.13	.....	1,094.39
.....	344.83	.....	.....	.....	.....	.....	344.83
.....	317.58	.....	.....	.....	.....	.....	317.58
.....	340.23	329.33	.....	.....	.....	.....	669.56
.....	308.68	.....	.....	17.48	2.86	.....	417.22
.....	2,064.37	.....	.....	.....	.....	.....	2,064.37
.....	205.53	334.60	.....	.....	7.93	.....	540.13
.....	.....	.....	.....	.....	.....	.....	7.93
.....	125.72	.....	.....	.....	.....	.....	125.72
.....	98.55	314.00	.....	.....	.....	.....	413.24
.....	108.40	33.60	.....	.....	8.25	.....	150.25
.....	885.74	.....	.....	.....	.....	.....	885.74
.....	2,201.64	335.00	.....	.....	.....	.....	2,537.34
.....	643.75	.....	.....	36.80	5.44	.....	575.96
.....	300.31	.....	.....	.....	.....	.....	300.31
.....	209.01	335.00	.....	.....	.....	.....	545.01
.....	173.93	.....	.....	.....	.....	.....	173.93
.....	609.01	.....	.....	1.30	.....	.....	609.01
.....	2,613.91	336.00	.....	.....	.....	.....	2,949.91
.....	190.03	.....	.....	.....	.....	.....	190.03
.....	87.68	.....	.....	.....	3.00	.....	203.02
.....	.....	.....	.....	.....	.....	.....	87.68
Total.....	17,405.07	2,664.45	.....	76.80	33.10	.....	20,184.42

STATEMENT "A"—CONTINUED.

SAC COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 7, 1891.	\$ 76.81	.....	.....	.....	.....	.....	76.81
July 14, 1891.	.....	254.92	.....	.....	.....	.....	254.92
July 25, 1891.	.....	108.00	.....	.....	.....	.....	108.00
August 7, 1891.	128.34	.....	.....	.....	.....	.....	128.34
September 4, 1891.	156.08	.....	.....	.....	.....	.....	156.08
October 19, 1891.	2,257.73	288.00	.....	.....	.....	.....	2,545.73
November 19, 1891.	519.23	108.00	.....	.....	.....	.....	627.23
December 7, 1891.	304.07	.....	.....	.....	.....	.....	304.07
January 12, 1892.	503.35	.....	.....	.....	.....	.....	503.35
January 15, 1892.	.....	288.00	.....	.....	.....	.....	288.00
January 25, 1892.	.....	126.00	.....	.....	.....	.....	126.00
April 19, 1892.	.....	258.13	.....	.....	.....	.....	258.13
May 4, 1892.	.....	126.00	.....	.....	.....	.....	126.00
May 28, 1892.	2,844.41	.....	.....	.....	.....	.....	2,844.41
June 15, 1892.	128.59	.....	.....	.....	.....	.....	128.59
June 18, 1892.	100.00	.....	.....	.....	.....	.....	100.00
July 15, 1892.	77.73	.....	.....	.....	.....	.....	77.73
July 26, 1892.	.....	275.19	.....	.....	.....	.....	275.19
August 27, 1892.	76.99	80.40	.....	.....	.....	.....	157.39
November 25, 1892.	.....	385.07	.....	.....	.....	.....	385.07
December 12, 1892.	.....	.....	.....	.....	.....	.....	.....
January 6, 1893.	2,738.58	.....	.....	.....	.....	.....	2,738.58
January 18, 1893.	266.73	.....	.....	.....	.....	.....	266.73
April 18, 1893.	.....	451.73	.....	.....	.....	.....	451.73
June 15, 1893.	.....	415.47	.....	.....	.....	.....	415.47
Total.	\$ 10,268.64	\$ 3,164.91	.....	.....	.....	.....	\$ 13,433.55

SCOTT COUNTY

STATEMENT "A."—CONTINUED.

SHELBY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 8, 1891.	188.07						188.07
July 9, 1891	307.93						307.93
August 6, 1891...	154.84						154.84
September 10, 1891	362.65						362.65
October 19, 1891	2,053.70						2,053.70
November 14, 1891	1,285.50						1,285.50
December 8, 1891...	317.37						317.37
January 8, 1892.	223.92						223.92
February 18, 1892	169.29						169.29
March 5, 1892...	501.55	2,038.60				825.02	3,365.37
April 23, 1892	2,370.72						2,370.72
May 18, 1892	513.51						513.51
June 9, 1892.	163.95	755.07			75.00	275.01	1,274.02
	265.00						265.00
	214.54						214.54
	2,076.07						2,076.07
	920.82						920.82
	169.03						169.03
	123.28						123.28
	197.99						197.99
	531.05						531.05
	2,323.61						2,323.61
	719.56						719.56
	165.23						165.23
Total.....	16,173.45	2,794.87			75.00	1,100.03	20,143.35

SIOUX COUNTY

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 16, 1891.	\$ 88.26		\$ 6.00		\$ 66.70		\$ 150.96
August 17, 1891.	88.26						88.26
September 17, 1891.	165.72						165.72
October 20, 1891.	5,496.57						5,496.57
November 18, 1891.	856.74						856.74
December 17, 1891.	478.99						478.99
January 18, 1892.	408.30		12.36		26.41		445.15
February 17, 1892.	204.69						204.68
March 25, 1892.	631.09						631.09
April 26, 1892.	6,118.87						6,118.87
May 16, 1892.	224.07						224.07
June 10, 1892.	111.49	2,097.81	9.10		20.30		2,228.70
July 16, 1892.	137.71						137.71
	102.14						102.14
	87.61				20.00		107.61
	5,043.84						5,043.84
	728.47						728.47
	282.03				3.52		285.55
	263.99						263.99
	216.31						216.31
	548.12						548.12
		36.27					36.27
	6,229.05						6,229.05
	226.40						226.40
June 16, 1892.							
June 19, 1892.		1,900.47	5.56		14.10		1,920.13
June 20, 1892.	161.99		8.54				170.53
Total.....	\$ 29,011.20	\$ 4,034.55	\$ 42.20		\$ 140.10		\$ 33,228.14

STATEMENT "A"—CONTINUED.
STORY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
September 24, 1891.	\$ 1,135.72	\$.	\$.	\$.	\$.	\$.	1,135.72
December 26, 1891.	4,792.36	550.00	.	.	.	.	5,342.36
March 4, 1892.	472.32	.	.	.	.	.	472.32
April 15, 1892.	978.94	.	.	.	.	.	978.94
May 7, 1892.	3,955.53	.	.	.	.	.	3,955.53
May 23, 1892.	224.10	.	.	.	.	.	224.10
June 13, 1892.	118.23	.	.	.	.	.	118.23
July 13, 1892.	125.26	1,232.63	.	.	.	.	1,357.89
August 14, 1892.	195.09	.	.	.	.	.	195.09
September 10, 1892.	405.75	.	.	.	.	.	405.75
November 1, 1892.	2,086.21	.	.	.	.	.	2,086.21
November 22, 1892.	766.21	.	.	.	.	.	766.21
December 16, 1892.	244.85	.	.	.	.	.	244.85
January 12, 1893.	177.38	.	.	.	.	.	177.38
January 18, 1893.	.	1,417.15	.	.	.	.	1,417.15
February 8, 1893.	257.43	121.90	.	.	.	.	379.33
March 15, 1893.	1,011.68	.	.	.	.	.	1,011.68
April 25, 1893.	3,304.29	.	.	.	.	.	3,304.29
May 18, 1893.	524.56	.	.	.	.	.	524.56
June 5, 1893.	186.81	.	.	.	.	.	186.81
Total.	\$ 22,252.72	\$ 3,321.68	\$.	\$.	\$.	\$.	\$ 25,574.40

TAMA COUNTY.

STATEMENT "A" - CONTINUED.
TAYLOR COUNTY.

UNION COUNTY.

DATE OF PAYMENT.	STATE.	INBANE.	DUMB.	DEAF AND DUMB.	PEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.	\$ 214.72						214.72
August 8, 1891.	187.43						187.43
September 5, 1891.	245.24						245.24
	2,008.07						2,008.07
	907.57						907.57
	391.03						391.03
	367.07						367.07
	212.75						212.75
	470.00						470.00
	2,552.56						2,552.56
	517.50						517.50
	73.00	8,087.77			180.54	147.17	8,498.48
	150.49						150.49
	91.46						91.46
	163.58						163.58
	2,448.24						2,448.24
	611.16						611.16
		1,019.34			42.17	64.43	1,135.94
	385.85						385.85
	327.34						327.34
	254.31						254.31
	309.23						309.23
	3,049.60	955.88			50.70	56.60	4,072.08
	320.46						320.46
	101.70				18.23	16.67	136.60
Total.	\$ 17,041.70	\$ 5,012.90			\$ 291.70	\$ 294.94	\$ 22,641.43

STATEMENT "A"—CONTINUED.
VAN RUREN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 6, 1891.	\$ 177.66		\$	\$	\$	\$	177.66
July 20, 1891.		520.79					520.79
August 1, 1891.					.65		.65
August 8, 1891.	129.51						129.51
September 5, 1891.	228.99						228.99
October 19, 1891.	3,111.49						3,111.49
October 30, 1891.		596.86					596.86
November 13, 1891.	424.11						424.11
December 21, 1891.	99.42						99.42
January 21, 1892.	56.59	518.47					575.06
February 17, 1892.	688.98						688.98
March 18, 1892.	898.70				16.07		914.77
May 7, 1892.	4,027.25						4,027.25
May 21, 1892.	209.84						209.84
June 8, 1892.	65.01						65.01
July 5, 1892.	105.05						105.05
August 8, 1892.	110.41	588.84			19.47		718.72
September 16, 1892.		613.19			49.24		662.43
October 20, 1892.	2,546.23						2,546.23
November 14, 1892.	363.19						363.19
November 21, 1892.		611.80					611.80
November 28, 1892.					48.32		48.32
December 8, 1892.	114.13						114.13
January 18, 1893.	70.90	505.40					576.30
February 11, 1893.	770.46						770.46
March 17, 1893.	1,401.83						1,401.83
May 3, 1893.	3,782.37	581.00			17.12		4,380.49
Total.	\$ 19,382.01	\$ 4,536.35	\$	\$	\$ 150.87	\$	\$ 24,069.23

WAPELLO COUNTY.

DATE OF PAYMENT.	STATA.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 9, 1891.....	157.15	682.73	7.43			41.67	108.82
August 7, 1891.....	141.30					41.67	873.13
September 5, 1891.....	163.86				27.08	41.67	232.43
October 16, 1891.....	5,619.50			15.85		41.67	5,677.02
November 13, 1891.....	1,002.79	896.80				41.67	1,943.26
December 14, 1891.....	374.27					41.67	415.94
January 13, 1892.....	306.71					41.67	348.38
February 11, 1892.....	525.26				20.40	41.67	587.32
April 15, 1892.....	7,629.16	801.72			45.25	83.34	8,559.47
May 6, 1892.....	3 11					41.67	44.78
June 7, 1892.....	121.21	945.93			44.46	41.67	1,153.27
July 12, 1892.....	115.84					41.67	157.51
August 5, 1892.....	127.52				32.06	41.67	201.25
September 9, 1892.....	197.57	1,158.27				41.67	1,397.51
October 17, 1892.....	4,810.14					41.67	4,846.25
November 12, 1892.....	492.30	1,285.20			13.45		1,790.95
December 15, 1892.....	281.08				20.68		302.64
January 14, 1893.....	154.64						154.64
February 13, 1893.....	871.05	1,414.49			49.57		2,035.11
March 20, 1893.....	1,312.78						1,312.78
April 18, 1893.....	5,877.11						5,877.11
May 17, 1893.....	295.26				7.13		302.39
June 7, 1893.....	104.84	1,577.82					1,682.66
Total.....	30,385.14	8,764.96	7.43	15.85	280.08	681.16	40,094.62

STATEMENT "A"—CONTINUED.
WARREN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEBILE-MONDED.	ORPHANS' HOME.	TOTAL.
April 8, 1892.	323.80	506.60					830.40
May 6, 1892.	202.45				13.53		215.98
June 7, 1892.	504.23						504.23
July 2, 1892.	3,264.05						3,264.05
August 4, 1892.	1,312.15	650.06			6.21		1,968.42
September 6, 1892.	374.88						374.88
October 10, 1892.	286.63						286.63
November 3, 1892.	494.68	585.20	31.45				1,111.33
December 3, 1892.	939.06				32.26		971.31
January 5, 1893.	8,465.75						8,465.75
February 4, 1893.	299.32	577.27			9.30		886.89
March 5, 1893.	276.07						276.07
April 8, 1893.	220.03						220.03
May 6, 1893.	193.06	607.63			15.14		815.83
June 7, 1893.	409.14						409.14
July 2, 1893.	2,637.04						2,637.04
August 4, 1893.	544.81	607.14			3.74		1,155.69
September 6, 1893.	278.14						278.14
October 10, 1893.	161.25						161.25
November 3, 1893.	555.48	665.06			30.07		1,250.61
December 3, 1893.	674.39						674.39
January 5, 1894.	3,561.41						3,561.41
February 4, 1894.	300.02	743.67			10.85		1,044.54
March 5, 1894.	300.29						300.29
April 8, 1894.		27.22	10.65	6.50			44.37
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May 6, 1912.							

WASHINGTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 5, 1891.	\$ 111.80	\$ 508.80	\$.	\$.	\$ 4.94	\$ 10.27	\$ 635.81
August 6, 1891.	94.16	..	..	..	..	..	94.16
September 5, 1891.	409.90	..	..	..	..	..	409.90
October 10, 1891.	4,592.92	532.00	..	..	6.06	..	5,128.97
November 12, 1891.	719.39	..	..	..	..	..	719.39
December 12, 1891.	322.54	567.00	2.44	..	4.10	..	797.08
January 9, 1892.	156.98	..	..	..	..	..	156.98
February 10, 1892.	705.40	..	..	..	..	..	705.40
March 9, 1892.	1,789.16	..	..	..	..	..	1,789.16
April 13, 1892.	5,412.51	..	..	..	..	..	5,412.51
May 11, 1892.	402.96	804.00	11.00	..	2.97	..	981.93
.....	114.54	541.80	..	..	11.12	..	667.46
.....	108.16	..	..	..	..	..	108.16
.....	128.94	..	..	..	..	..	128.94
.....	384.18	..	..	..	..	..	384.18
.....	2,744.87	619.20	2.40	..	8.82	..	4,276.26
.....	608.11	..	..	..	..	..	608.11
.....	181.91	740.13	..	..	1.90	..	923.94
.....	93.00	..	..	..	..	..	93.00
.....	847.03	..	..	..	..	..	847.03
.....	1,534.00	..	..	..	..	..	1,534.00
.....	5,381.04	..	..	..	..	..	5,381.04
.....	230.90	711.11	..	..	4.92	..	936.93
.....	116.26	735.47	12.43	..	7.43	..	871.09
Total.....	\$ 28,383.86	\$ 5,457.57	\$ 29.06	\$.	\$ 49.26	\$ 10.27	\$ 33,960.03

STATEMENT "A"—CONTINUED.
WAYNE COUNTY.

WEBSTER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 20, 1891.	147.36						147.36
August 27, 1891	134.24						134.24
September 26, 1891	206.15	1,254.00			5.30		1,557.45
November 19, 1891.	2,942.83	1,118.40			1.17		4,060.90
December 22, 1891.	763.10						763.10
January 12, 1892.	1,056.95			28.90			1,085.94
February 15, 1892.	114.23	42.00					156.23
March 17, 1892	680.08						680.08
April 16, 1892.	1,093.47	1,297.35		18.60	11.46		2,420.88
May 17, 1892	2,408.54						2,408.54
June 17, 1892.	523.16						523.16
July 15, 1892	153.58	1,187.67			2.13		1,343.38
August 18, 1892	82.24						82.24
September 20, 1892	140.83						140.83
October 19, 1892	2,113.44						2,113.44
November 17, 1892.	984.85			15.91	4.90		1,005.75
November 23, 1892.		2,322.80			7.02		2,329.82
November 30, 1891.		500.61		4.90	11.90		317.53
December 17, 1892.	88.3						88.38
January 19, 1893.	612.47						612.47
February 17, 1893.	144.05	42.00	18.00				204.05
March 20, 1893	437.49						437.49
April 19, 1893.	1,534.65	1,302.07			13.40		2,940.24
May 18, 1893.	2,544.81						2,544.81
June 20, 1893	207.73						207.73
Total....	19,208.46	8,956.93	18.00	68.40	57.55		28,309.34

STATEMENT "A"--CONTINUED.
WINNEBAGO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FREELAND-MINDED.	ORPHANS' HOME.	TOTAL.
March 7, 1902.	38.30						38.30
April 20, 1902.	48.71	592.40					641.11
May 5, 1902.	69.91						69.91
June 15, 1902.	2,317.45						2,317.45
July 11, 1902.	341.18	368.80					699.98
August 8, 1902.	240.85						240.85
September 5, 1902.	189.53						189.53
October 26, 1902.	218.36	261.00					479.36
November 15, 1902.	254.84						254.84
December 20, 1902.	2,667.36						2,667.36
January 9, 1903.	60.86	251.06					311.92
February 6, 1903.	40.15				27.25		67.40
March 4, 1903.	60.14						60.14
April 17, 1903.	55.44	216.00					271.44
May 8, 1903.	32.04						32.04
June 15, 1903.	2,252.81						2,252.81
July 11, 1903.	367.50	216.00					583.50
August 8, 1903.	196.55				7.25		203.80
September 5, 1903.	90.73						90.73
October 26, 1903.	384.00						384.00
November 15, 1903.	157.86						157.86
December 20, 1903.	2,685.96	244.53					2,930.49
January 9, 1904.	57.99	331.80			15.00		404.79
February 6, 1904.	109.80						109.80
Total.	12,573.69	2,191.50			49.48		15,024.75

WINNESBEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 6, 1891.	118.41						118.41
July 28, 1891.		1,218.00					1,218.00
August 1, 1891.					37.90		37.90
August 6, 1891.	132.32						132.32
September 4, 1891.	213.55						213.55
October 10, 1891.	1,103.22						1,103.22
November 10, 1891.	1,483.71						1,483.71
November 18, 1891.		1,218.80			15.88		1,234.68
December 5, 1891.							174.10
January 9, 1892.	174.10						194.42
January 23, 1892.	194.42						1,311.82
February 13, 1892.	626.34	1,311.82					626.34
February 23, 1892.					43.37		43.37
March 4, 1892.				1.50			1.50
March 19, 1892.	1,776.65						1,776.65
April 23, 1892.	1,406.08				7.15		1,413.23
May 10, 1892.		1,123.63					1,123.63
May 18, 1892.	1,803.48						1,803.48
June 9, 1892.	237.49						237.49
July 6, 1892.	102.90						102.90
August 1, 1892.	76.74						76.74
August 17, 1892.		944.80			38.18		1,032.98
September 6, 1892.	165.66						165.66
October 20, 1892.	1,045.61						1,045.61
October 27, 1892.		964.80					964.80
November 2, 1892.					18.22		18.22
November 19, 1892.	803.01						803.01
November 25, 1892.				65			65
December 14, 1892.	220.49						220.49
January 9, 1893.	138.18						138.18
January 21, 1893.					21.90		21.90
January 25, 1893.		1,164.78					1,164.78
February 10, 1893.	870.13						870.13
March 16, 1893.	1,882.95						1,882.95
April 24, 1893.	2,854.99						2,854.99
April 24, 1893.					14.47		14.47
May 2, 1893.		1,154.53					1,154.53
May 9, 1893.	228.26						228.26
June 5, 1893.	155.14						155.14
Total.	17,813.83	9,154.06		2.15	197.16		27,167.20

STATEMENT "A"—CONTINUED.
WOODBURY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
August 13, 1891.....	\$ 1,965.72 \$	1,575.85 \$	6.88 \$	.....	19.81 \$	50.01 \$	3,438.27
September 15, 1891.....	442.51.....	.....	.....	.....	.....	16.67.....	459.18
January 4, 1892.....	19,544.61.....	1,440.87.....	.....	.....	14.53.....	33.34.....	21,033.36
January 28, 1892.....	3,856.51.....	.....	14.25.....	.....	.....	.....	3,870.76
June 4, 1892.....	19,318.67.....	3,202.32.....	.....	.....	73.29.....	100.02.....	22,694.30
June 17, 1892.....	487.25.....	.....	3.35.....	.....	.....	16.67.....	507.27
August 23, 1892.....	1,170.08.....	1,581.15.....	.....	.....	46.43.....	33.34.....	2,833.00
September 21, 1892.....	129.34.....	.....	.....	.....	.....	16.67.....	146.01
November 29, 1892.....	1,578.18.....	.....	.....	.....	19.17.....	16.67.....	1,714.02
November 29, 1892.....	12,076.08.....	1,735.47.....	.....	.....	.....	16.67.....	13,828.22
January 9, 1893.....	1,521.89.....	.....	.....	.....	.....	16.67.....	1,538.56
March 10, 1893.....	5,597.03.....	1,637.74.....	.....	.....	23.53.....	33.34.....	7,291.69
May 11, 1893.....	15,794.68.....	1,652.52.....	.....	.....	30.40.....	.....	17,477.60
May 22, 1893.....	2,442.75.....	.....	.....	.....	.....	.....	2,442.75
Total.....	\$ 86,045.36 \$	12,625.92 \$	24.46 \$	.....	229.16 \$	350.07 \$	99,274.99

WORTH COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF AND DUMB.	FEEBLE-MINDED.	ORPHANS' HOME.	TOTAL.
July 13, 1891.....	125.00						125.00
August 7, 1891.....	26.51						26.51
August 21, 1891.....	280.00						280.00
September 9, 1891.....	74.06						74.06
October 12, 1891.....	1,272.14						1,272.14
October 29, 1891.....		286.80					276.80
November 13, 1891.....	368.58						368.58
December 14, 1891.....	81.85						81.85
January 7, 1892.....		100.00					100.00
February 13, 1892.....	125.36	336.00					461.36
March 11, 1892.....	299.95						299.95
April 9, 1892.....	1,457.76			1.50			1,457.76
April 11, 1892.....							1.50
May 5, 1892.....	45.56	302.87					348.43
June 8, 1892.....	77.27						77.27
July 7, 1892.....	107.22						107.22
August 5, 1892.....	95.97	227.20					323.17
September 7, 1892.....	70.82						70.82
October 12, 1892.....	1,018.25						1,018.25
November 19, 1892.....	285.72	228.80					514.52
December 12, 1892.....	157.81						157.81
January 5, 1893.....	6.82						6.82
January 24, 1893.....		294.00					294.00
February 6, 1893.....	113.23						113.23
March 9, 1893.....	596.42						596.42
April 10, 1893.....	1,357.17						1,357.17
May 6, 1893.....	73.05						73.05
June 8, 1893.....	84.80						84.80
Total.....	8,201.41	1,765.67		1.50			9,968.58

STATEMENT "B."

TAXES RECEIVED FROM INSURANCE COMPANIES.

AMOUNT.	
280.25	.....
1,035.42	.....
630.97	.....
487.25	.....
772.50	.....
654.95	.....
1,805.70	.....
645.01	.....
522.97	.....
243.05	.....
103.16	.....
263.74	.....
1,171.05	.....
79.12	.....
128.34	.....
197.67	.....
174.27	.....
2,394.08	.....
1,359.02	.....
400.00	.....
2,514.27	.....
147.11	.....
311.62	.....
733.42	.....
187.44	.....
311.10	.....
348.12	.....
163.50	.....
433.30	.....
1,044.38	.....
534.60	.....
1,105.30	.....
361.50	.....
270.29	.....
170.25	.....
54.86	.....
31.01	.....

STATEMENT "B"--CONTINUED.

February	224.40
February	273.08
February	314.02
February	1,203.66
February	222.75
February	8.18
February	108.13
February	205.11
February	109.02
February	678.91
February	74.71
February	60.71
February	325.02
February	73.08
February	1,227.40
February	376.56
February	517.45
February	604.16
February	146.08
February	202.12
February	6.17
February	129.02
February	40.59
February	155.86
February	215.77
February	168.02
February	108.23
February	60.01
February	60.01
February	853.05
February	733.44
February	1,234.57
February	25.17
February	261.92
February	140.26
February	57.09
February	10.92
February	2,458.02
February	131.56
February	201.81
February	683.04
February	283.50
February	177.91
February	56.40
February	551.52
February	1,853.90
February	79.34
February	220.40
February	92.21
February	22.02

February	224.40
February	273.08
February	314.02
February	1,203.66
February	222.75
February	8.18
February	108.13
February	205.11
February	109.02
February	678.91
February	74.71
February	60.71
February	325.02
February	73.08
February	1,227.40
February	376.56
February	517.45
February	604.16
February	146.08
February	202.12
February	6.17
February	129.02
February	40.59
February	155.86
February	215.77
February	168.02
February	108.23
February	60.01
February	60.01
February	853.05
February	733.44
February	1,234.57
February	25.17
February	261.92
February	140.26
February	57.09
February	10.92
February	2,458.02
February	131.56
February	201.81
February	683.04
February	283.50
February	177.91
February	56.40
February	551.52
February	1,853.90
February	79.34
February	220.40
February	92.21
February	22.02

STATEMENT "B"—CONTINUED.

January	2,200.04
January	416.50
January	54.90
January	23.11
January	963.10
January	102.07
January	10.09
January	121.37
January	22.89
Vanila	1,122.71
January	42.09
January	340.21
January	1,031.25
January	673.16
January	1,023.47
January	51.25
January	609.94
January	347.47
January	632.67
January	1,123.90
February	444.73
February	243.44
February	6.20
February	162.13
February	614.07
February	14,752.97
February	555.20
February	1,023.34
February	149.84
February	45.93
February	107.22
February	290.44
February	663.92
February	405.08
February	201.92
February	445.99
February	122.32
February	227.56
February	62.11
February	1,263.26
February	942.46
February	224.34
February	12,275.34
February	166.00
February	8,804.16
February	1,107.45
February	293.17
February	72.35
February	102.61
February	262.80

STATEMENT "B"--CONTINUED.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1893.		
February	149.32
February	374.16
February	90.53
February	97.46
February	433.81
February	407.33
February	741.09
February	116.09
February	100.72
February	1,506.14
February	1,394.04
February	113.61
February	256.65
February	185.90
February	24.10
February	123.74
February	130.52
February	268.10
February	1,307.95
February	234.75
February	750.61
February	2,850.20
February	30.77
February	220.62
February	400.27
February	174.04
February	77.75
February	25.78
February	43.28
February	479.10
February	1,129.11
February	256.16
February	331.09
February	63.99
February	127.13
February	698.08
February	37.16
February	64.37
February	105.59
February	105.59

February	372.56
February	486.00
February	179.36
February	445.52
February	994.83
March	117.11
March	459.94
March	186.11
March	1,874.86
March	3,855.62
March	310.60
March	124.40
March	164.53
March	151.59
March	606.24
March	22.39
March	94.62
March	473.02
March	7,964.73
March	280.96
March	224.64
March	8,206.02
April	601.61
Total	224,302.56

STATEMENT "C."
FEE RECEIVED FROM STATE OFFICERS.

DATE OF PAYMENT.	FROM WHOM RECEIVED.	\$	\$	\$	\$	\$	State Oil Inspector.	Totals.
1891.								
July	3 Hon. G. B. Pray	96.50						96.50
July	16 Hon. W. M. McFarland	2,000.16						2,000.16
August	1 Hon. J. A. Lyons	619.00						619.00
August	4 Hon. G. B. Pray		114.25					114.25
September	1 Hon. J. A. Lyons	825.50						825.50
September	2 Hon. W. M. McFarland	1,030.26						1,030.26
September	5 Hon. Henry Sabin					350.50		350.50
September	10 Hon. G. B. Pray							178.00
September	20 Hon. J. A. Lyons	513.00						513.00
September	30 Hon. Henry Sabin					81.00		81.00
October	1 Hon. G. B. Pray							244.50
October	3 Hon. W. M. McFarland	572.75						572.75
November	5 Hon. J. A. Lyons	850.50						850.50
November	9 Hon. G. B. Pray							176.75
November	20 Hon. W. M. McFarland	421.25						421.25
November	20 Hon. W. M. McFarland	418.45						418.45
December	2 Hon. G. B. Pray							127.45
December	2 Hon. J. A. Lyons	349.50						349.50
1892.								
January	5 Hon. W. M. McFarland	261.25						261.25
January	8 Hon. J. A. Lyons	201.00						201.00
January	13 Hon. G. B. Pray					238.80		238.80
February	3 Hon. J. A. Lyons	24.80						24.80
February	9 Hon. W. M. McFarland	390.25						390.25
February	25 Hon. G. B. Pray					234.90		234.90
March	2 Hon. J. A. Lyons	16,633.00						16,633.00
March	3 Hon. G. B. Pray					180.00		180.00
March	11 Hon. W. M. McFarland	527.65						527.65
March	23 Hon. J. B. Knappier					171.50		171.50
April	4 Hon. G. B. Pray							159.50
April	6 Hon. J. A. Lyons	3,237.50						3,237.50
April	13 Hon. W. M. McFarland	650.50						650.50
May	3 Hon. G. B. Pray					213.00		213.00
May	4 Hon. J. A. Lyons	1,214.50						1,214.50
May	7 Hon. W. M. McFarland	607.05						607.05
June	1 Hon. J. A. Lyons	813.50						813.50
June	13 Hon. G. B. Pray					100.75		100.75
June	14 Hon. J. J. Dunn							226.51

June	24	Hon. W. M. McFarland	675.96						675.96
June	26	Hon. W. M. McFarland	567.85						567.85
July	1	Hon. G. B. Pray	100.30						100.30
July	2	Hon. J. A. Lyons	851.00						851.00
July	8	Hon. J. R. Knoepfer	308.00						308.00
July	8	Hon. J. J. Dunn	975.80						975.80
July	8	Hon. J. A. Lyons	473.40						473.40
August	6	Hon. W. M. McFarland	281.65						281.65
August	10	Hon. J. J. Dunn	115.25						115.25
August	12	Hon. U. B. Pray	600.50						600.50
August	17	Hon. W. M. McFarland	167.50						167.50
September	1	Hon. J. A. Lyons	747.01						747.01
September	15	Hon. G. B. Pray	930.84						930.84
September	15	Hon. J. R. Knoepfer	465.85						465.85
September	17	Hon. J. J. Dunn	252.00						252.00
October	1	Hon. J. A. Lyons	861.00						861.00
October	1	Hon. J. J. Dunn	465.95						465.95
October	17	Hon. J. J. Dunn	908.57						908.57
October	26	Hon. W. M. McFarland	190.50						190.50
October	28	Hon. G. B. Pray	122.50						122.50
November	2	Hon. J. A. Lyons	576.65						576.65
November	14	Hon. W. M. McFarland	1,526.28						1,526.28
November	17	Hon. J. J. Dunn	295.40						295.40
December	1	Hon. J. A. Lyons	196.75						196.75
December	1	Hon. J. J. Dunn	447.65						447.65
December	7	Hon. W. M. McFarland	538.30						538.30
December	18	Hon. W. M. McFarland	2,264.18						2,264.18
December	22	Hon. J. J. Dunn	2,500.00						2,500.00
December	22	Hon. J. J. Dunn	100.00						100.00
December	22	Hon. J. J. Dunn	137.00						137.00
December	22	Hon. J. J. Dunn	160.90						160.90
December	22	Hon. J. J. Dunn	1,131.85						1,131.85
December	22	Hon. J. J. Dunn	15,388.00						15,388.00
December	22	Hon. J. J. Dunn	779.80						779.80
December	22	Hon. J. J. Dunn	150.50						150.50
December	22	Hon. J. J. Dunn	504.23						504.23
December	22	Hon. J. J. Dunn	5.00						5.00
December	22	Hon. J. J. Dunn	6,008.59						6,008.59
December	22	Hon. J. J. Dunn	608.55						608.55
December	22	Hon. J. J. Dunn	740.71						740.71
December	22	Hon. J. J. Dunn	188.50						188.50
December	22	Hon. J. J. Dunn	1,024.00						1,024.00
December	22	Hon. J. J. Dunn	708.80						708.80
December	22	Hon. J. J. Dunn	427.51						427.51
January	2	Hon. G. B. Pray	196.75						196.75
January	7	Hon. W. M. McFarland	447.65						447.65
January	7	Hon. W. M. McFarland	538.30						538.30
January	18	Hon. W. M. McFarland	2,264.18						2,264.18
January	22	Hon. J. J. Dunn	2,500.00						2,500.00
January	22	Hon. J. J. Dunn	100.00						100.00
January	22	Hon. J. J. Dunn	137.00						137.00
January	22	Hon. J. J. Dunn	160.90						160.90
January	22	Hon. J. J. Dunn	1,131.85						1,131.85
January	22	Hon. J. J. Dunn	15,388.00						15,388.00
January	22	Hon. J. J. Dunn	779.80						779.80
January	22	Hon. J. J. Dunn	150.50						150.50
January	22	Hon. J. J. Dunn	504.23						504.23
January	22	Hon. J. J. Dunn	5.00						5.00
January	22	Hon. J. J. Dunn	6,008.59						6,008.59
January	22	Hon. J. J. Dunn	608.55						608.55
January	22	Hon. J. J. Dunn	740.71						740.71
January	22	Hon. J. J. Dunn	188.50						188.50
January	22	Hon. J. J. Dunn	1,024.00						1,024.00
January	22	Hon. J. J. Dunn	708.80						708.80
January	22	Hon. J. J. Dunn	427.51						427.51

STATEMENT "C"—CONTINUED.

STATEMENT "D."
TAX RECEIVED FROM TELEGRAPH AND TELEPHONE COMPANIES.

DATE OF PAYMENT.	FROM WHAT COMPANY RECEIVED.	AMOUNT.
1902.		
January	Postal Telegraph Cable Company.....	\$ 495.47
January	Central Union Telephone Company.....	1,800.00
January	Nebraska Telephone Company.....	210.00
January	Western Union Telegraph Company.....	14,816.10
March	Iowa Union Telephone Company.....	2,660.00
1903.		
January	Western.....	14,462.68
January	Nebraska.....	210.00
February	Central.....	1,800.00
April	Iowa Uni.....	2,880.00
April	Postal T.....	630.84
	Total.....	\$ 40,404.94

STATEMENT "E."
RECEIPTS INTO THE TREASURY FROM MISCELLANEOUS SOURCES.

DATE OF PAYMENT.	FROM WHAT SOURCE RECEIVED.	AMOUNT.
1891.		
August	20 Horace Boles, Governor, U. S. aid to Soldiers' Home	308.87
November	3 Horace Boles, Governor, U. S. aid to Soldiers' Home	8,225.00
November	30 John Roach and S. S. Wold, payment on land purchased of State	5,878.00
December	2 Wm. L. Carpenter, Custodian, sales and collections	160.53
December	9 Stillwell & Son, refund, per State Auditor	20.50
1892.		
January	.....	22.65
January	.....	5,000.00
January	.....	1.00
January	.....	250.52
January	.....	9,325.00
February	.....	227.87
April	.....	384,274.80
May	.....	10,025.00
July	.....	38.62
July	.....	6.00
July	.....	2,000.00
July	.....	5,255.06
July	.....	8,581.13
July	.....	1,000.00
August	.....	154.75
September	.....	2,000.00
October	.....	500.00
October	.....	1,000.00
November	.....	10.00
November	.....	1,057.58
November	.....	59.40
November	.....	7,000.00
December	.....	1,000.00
December	.....	2.50
December	.....
1893.		
January	.....	114.13
January	.....	2,000.00
January	.....	7,312.50

February	21	E. C. McMillen, Warden, surplus of earnings.....	2,000.00
February	24	Wm. L. Carpenter, Custodian, sales and collections.....	25.00
March	9	E. C. McMillen, Warden, surplus of earnings.....	2,000.00
March	15	W. W. Ainsworth, Secretary, refund warrant.....	4.00
April	4	Wm. L. Carpenter, Onstodian, sales and collections.....	6.00
April	14	E. C. McMillen, Warden, surplus of earnings.....	2,000.00
April	18	O. A. Weaver, Secretary Pharmacy Commission, licenses.....	810.00
May	16	Horace Boles, Governor, United States aid to Soldiers' Home.....	10,270.94
May	19	E. C. McMillen, Warden, surplus of earnings.....	9,000.00
May	29	Wm. Mueson, Clerk District Court of Polk County, refund of fees paid.....	77.40
June	31	E. C. McMillen, Warden, surplus of earnings.....	2,000.00
Total.....			490,248.63

STATEMENT "F."

BYRON A. BEESON, *Treasurer of State, in account with the State of Iowa,
from July 1, 1891, to June 30, 1893, inclusive.*

TEMPORARY SCHOOL FUND.

DR.

1891.		To balance on hand last report.....	\$ 48.00
Sept.	8.	To Auditor of State's apportionment order.....	7,188.33
1892.			
March	8.	To Auditor of State's apportionment order.....	9,201.30
Sept.	6.	To Auditor of State's apportionment order.....	9,201.30
1893.			
March	6.	To Auditor of State's apportionment order.....	722.45
Total.....			\$ 26,361.38

CR.

1891.			
Sept.	8.	By transfer to General Revenue.....	\$ 7,236.33
1892.			
March	8.	By transfer to General Revenue.....	9,201.30
Sept.	6.	By transfer to General Revenue.....	9,201.30
1893.			
March	6.	By transfer to General Revenue.....	722.45
Total.....			\$ 26,361.38

STATEMENT "G."
GENERAL REVENUE RECEIVED FROM ALL SOURCES--RECAPITULATION.

FROM WHAT COUNTY	ORPHANS' HOME.	HOME FOR FEEBLE-MINDED.	DEAF AND DUMB ASYLUM.	TOTAL.
Total from counties	\$ 36,004.82	18,081.74	3,141.12	\$ 57,227.68
Total from insurance companies	224,302.56
Total fees from State officers	95,748.82
Total tax from telegraph and tele	40,404.94
Total	400,248.63
Total	26,361.38
Total	\$ 36,004.82	18,081.74	3,141.12	\$ 706,151.77
Total general revenue received from all sources from July 1, 1891, to June 30, 1898, inclusive	\$ 2,708,151.77
Balance from last report	488,058.96
Total	\$ 4,194,210.72
Total State Auditor's warrants redeemed	\$ 3,781,299.27
Cash balances on hand at close of business, June 30, 1898	412,911.45
Total	\$ 4,194,210.72

REPORT

OF THE

SECRETARY OF STATE,

TO THE

GOVERNOR OF IOWA,

Of the Transactions of the Land Department, for the
Biennial Period, ending

JUNE 30, 1893.

W. M. McFARLAND, Secretary of State

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
1893.

REPORT.

OFFICE OF SECRETARY OF STATE, }
DES MOINES, IOWA. }

To His Excellency HORACE BOIES, Governor of Iowa:

SIR:—I have the honor to submit this my second biennial report of the transactions of the land department for the period, beginning July 1, 1891, and ending with June 30, 1893. In addition to the current work of this department reported herein, there has been included other information in relation to land titles, of sufficient importance to deserve attention in this report, but it is impossible in the limited space, to give even a summary of the many land grants, the national and state legislation in relation thereto, with the numerous court decisions rendered in cases relating to the public lands.

The United States supreme court has rendered an important decision in the case of *United States vs. Des Moines Navigation and Railway Company*, which it is thought proper to give in full under the subject of the Des Moines River Lands.

As reported by the Commissioner of the General Land Office, at Washington, there are no vacant lands in Iowa, except as caused by cancellation and relinquishment, and only a minor part of the lands granted by the general government to the State for various purposes, remain unpatented.

During the past two years the State has received a few patents and certified lists from the general government for railroad and swamp lands.

The department has certified 1,373.53 acres and patented 240 acres to the State for the benefit of railroads, under the congressional grants of May 15, 1856, and May 12, 1864, and the area of swamp lands approved to the State under the provisions of the act of September 28, 1850, for the same period, is 827.16 acres, 627.16 acres of which have been patented to the State as swamp lands, and by the State, patented to the several counties entitled to same.

The total number of patents issued by the State during the two years ending June 30, 1893, was 343, conveying in the aggregate 40,867.16 acres of the several classes of State lands.

Besides the issuing of patents, there is a large amount of labor performed in this department, which is not reported; such as making copies of field notes, for counties desiring the same, furnishing individuals with certified copies of patents, etc., but the utmost care is required in the performance of this class of labor.

The fees received for certified copies of original field notes, plats, patents and other records for the two years ending June 30, 1893, amounting in the aggregate to five hundred and eighteen dollars and eighty cents (\$518.80), were paid into the State Treasury and receipts taken therefor.

THE SCHOOL LANDS.

The beneficent acts of Congress toward the States in granting lands for the maintenance of public schools, colleges and universities, is a government policy which can not be too highly commended. From the confederation of the States to the present time, the general government has maintained and encouraged a liberal policy of donating to the States public lands for the support of schools and educational institutions, and there is no other subject connected with civilization and the progress of the States, in which our best citizens and legislators have taken so deep an interest as that of education.

The principle has been enacted into law, that one of the first requisites in the accomplishment of the highest aims of government was the diffusion of intelligence among the masses of the people.

In 1785, an ordinance was approved known as "Land Ordinance of May 20, 1785," the purpose of which was for ascertaining the mode of disposing of lands in the Western Territory. It provided that, "There shall be reserved the lot No. 16 of every township for the maintenance of public schools within said township."

Ordinance No. 82. July 13, 1787. An ordinance for the government of the territory of the United States northwest of the River Ohio, declares that, "Religion, morality and knowledge being necessary to good government, and the happiness of mankind, schools and the means of education shall forever be encouraged."

The principles promulgated in these and other ordinances form the basis of the public schools and universities of all the north-western States. The State of Iowa, upon her admission to the Union on December 28, 1846, became entitled to 500,000 acres of land by virtue of an act of Congress approved September 4, 1841.

These lands were granted for the purposes of internal improvements, but the State was admitted to the Union with a constitutional provision devoting these lands to the support of common schools. Congress, by its act of admission, consented to the diversion, and on September 12, 1854, an approved list of said lands was certified to the State. There was an excess in the selection and approval of this grant which has been fully explained in previous reports of this department.

An act of Congress, approved March 3, 1845, granted to the State the "section numbered sixteen in every township, of the public lands, and where such section has been sold or otherwise disposed of, other lands equivalent thereto, and as contiguous as may be," for the use of public schools.

The lands acquired by the foreclosure of school fund mortgages, and estates which escheat to the State, constitute a part of the school lands of the State. The following figures will show the quantity of lands acquired by the State under the grants of 1841 and 1845.

Land of the 500,000 acre grant.....	585,473.54 acres.
Sixteenth section grant.....	1,018,614.21 acres.
Total	1,549,087.75 acres.

The quantity of unsold school lands in the State has been ascertained from reports made by the county auditors, including the mortgage school lands acquired prior to January 1, 1874.

Only seventeen counties have unsold school lands, and the quantities as shown by said reports are of the three classes as follows:

Five hundred thousand acre grant.....	636.33 acres.
Sixteenth section grant.....	5,132.19 acres.
Mortgage school lands.....	402.76 acres.
Total unsold.....	6,171.28 acres.

There are thirty-six town lots unsold, which are a part of the mortgage school lands.

The number of acres of unpatented mortgage school lands can

not be given in this report, but the quantity remaining unpatented of the two grants, as shown by the records of this office on June 30, 1893, is as follows:

Five hundred thousand acre grant.....	12,880.80 acres.
Sixteenth section grant.....	47,759.49 acres.
<hr/>	
Total granted lands unpatented.....	69,590.29 acres.

During the two years ending June 30, 1893, patents were issued by the State for school lands of the three classes as follows:

Of the 500,000 acre grant lands	891.21 acres.
Of the sixteenth section grant lands.....	20,172.02 acres.
Of the mortgage school lands.....	160.00 acres.
<hr/>	
Total.	21,223.23 acres.

Also one lot in Ottumwa was patented.

SCHOOL LANDS PATENTED DURING THE LAST TWO YEARS AND
AMOUNT REMAINING UNPATENTED.

The following is a statement exhibiting the number of acres of the Sixteenth Section and 500,000-Acre Grants, in each county, patented during the last two years; also the number of acres of such lands in each county remaining unpatented.

COUNTIES.	500,000-ACRE GRANT.		SIXTEENTH SECTION GRANT.	
	Number of acres patented during last biennial period.	Number of acres remaining unpatented.	Number of acres patented during last biennial period.	Number of acres remaining unpatented.
Adair				
Adams		25.00		
Allamakee	72.08	1,084.89		874.90
Appanoose		80.00		360.00
Aububon				30.00
Benton		406.00		282.50
Black Hawk		90.00		258.20
Boone	80.00		80.00	170.00
Bremer		380.00		60.00
Buchanan	299.13	80.00		40.00
Buena Vista			720.00	680.00
Butler			120.00	260.00
Calhoun			640.00	480.00
Carroll				
Cass			80.00	320.00
Cedar				200.00
Cerro Gordo				268.00
Cherokee			598.31	602.08
Chickasaw		360.00	180.00	200.00
Clarke		596.70		400.00
Clay			200.00	1,510.92
Clayton		1,388.62		704.41
Clinton		181.76		773.89
Crawford				20.00
Dallas	240.00	149.03		125.00
Davis		125.65		160.00
Decatur	120.00	1,960.55	80.00	640.00

SCHOOL LANDS PATENTED AND UNPATENTED--CONTINUED.

COUNTIES.	500,000-ACRE. GRANT.		SIXTEENTH SEC- TION GRANT.	
	Number of acres pat- ented during last bi- ennial period.	Number of acres re- maining unpatented.	Number of acres pat- ented during last bi- ennial period.	Number of acres re- maining unpatented.
Delaware				
Des Moines				1,471.18
Dickinson			1,680.00	2,240.80
Dubuque		800.00		80.00
Emmet			650.00	2,080.00
Fayette		120.00		60.00
Floyd		80.00		480.00
Franklin			320.00	
Fremont			120.00	681.52
Greene			80.00	160.00
Grundy			80.00	200.00
Guthrie				240.00
Hamilton			40.00	80.00
Hancock				240.00
Hardin			80.00	160.00
Harrison				742.27
Henry				220.00
Howard			200.00	447.50
Humboldt				240.00
Ida				
Iowa		120.00		280.00
Jackson				197.25
Jasper			120.00	
Jefferson				
Johnson				60.00
Jones	40.00	760.00		910.00
Keokuk				320.00
Kossuth			3,205.00	4,895.00
Lee				100.00
Linn		251.60		146.83
Louisa				103.65
Lucas				
Lyon			1,680.00	4,763.83
Madison		360.00		
Mahaska				160.00
Marion		160.00	120.00	520.00
Marshall				40.00
Mills				280.00
Mitchell				680.00
Monona			200.00	1,080.00
Monroe				40.00
Montgomery				
Muscatine				475.00
O'Brien			80.00	40.00

SCHOOL LANDS PATENTED AND UNPATENTED—CONTINUED.

COUNTIES.	500,000-ACRE. GRANT.		SIXTEENTH SEC- TION GRANT.	
	Number of acres pat- ented during last bi- ennial period.	Number of acres re- maining unpatented.	Number of acres pat- ented during last bi- ennial period.	Number of acres re- maining unpatented.
Osceola			400.00	1,760.00
Page				180.00
Palo Alto			400.00	240.00
Plymouth			1,120.00	1,560.00
Pocahontas			902.70	510.00
Polk				180.00
Pottawattamie			200.00	140.00
Poweshiek		120.00		1,080.00
Ringgold		2.50	80.00	50.00
Sac				
Scott				110.00
Shelby				
Sioux			1,484.78	1,477.85
Story		80.00		40.00
Tama		942.61		40.00
Taylor				15.00
Union		575.00		80.00
Van Buren				
Wapello	40.00	40.00		200.00
Warren		320.00		160.00
Washington				180.00
Wayne		265.05	80.00	610.00
Webster		245.14	480.00	680.00
Winnebago			240.00	840.00
Winneshiek		1,231.20		40.00
Woodbury			540.00	2,095.00
Worth			631.74	368.26
Wright			459.49	1,279.70
Total	891.21	12,830.80	20,172.02	47,759.49

UNSOLD SCHOOL LANDS.

The following descriptive statement exhibits the quantity of unsold school lands of the three classes in the several counties in the State having unsold school lands at the close of the last biennial period, as shown by reports received from its county auditors in said counties, and omitting the names of the counties in which there are no unsold school lands.

COUNTY.	PARTS OF SECTION.	SEC.	TP.	R'G.	ACRES.	CLASS.
Allamakee ...	nw of ne.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	sw of ne.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	ne of nw.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	sw of nw.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	se of nw.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	nw of sw.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	nw of se.....	16	100	4	40.00	Sixteenth section.
Allamakee ...	Lot 1.....	16	99	3	43.56	Sixteenth section.
Allamakee ...	Lot 2.....	16	99	3	28.06	Sixteenth section.
Allamakee ...	Lot 3.....	16	99	3	45.58	Sixteenth section.
Allamakee ...	Lot 4.....	16	99	3	28.00	Sixteenth section.
Allamakee ...	Lot 5.....	16	99	3	31.06	Sixteenth section.
Allamakee ...	Lot 6.....	16	99	3	58.00	Sixteenth section.
Allamakee ...	w $\frac{1}{4}$ of sw.....	16	99	3	80.00	Sixteenth section.
Allamakee ...	s $\frac{1}{4}$ of ne of sw.....	10	96	3	20.00	500,000-acre.
Allamakee ...	s $\frac{1}{4}$ of nw of se.....	10	96	3	20.00	500,000-acre.
Allamakee ...	s $\frac{1}{4}$ of nw.....	6	96	3	80.00	500,000-acre.
Allamakee ...	n $\frac{1}{4}$ of sw.....	6	96	3	80.00	500,000-acre.
Allamakee ...	se of nw.....	10	96	3	40.00	500,000-acre.
Allamakee ...	Lot 10.....	18	97	2	36.83	500,000-acre.
Allamakee ...	und $\frac{1}{4}$ of ne of ne....	23	96	4	20.00	Mortgage school.
Allamakee ...	nw.....	16	99	4	160.00	Mortgage school.
Allamakee ...	se of ne.....	5	98	3	40.00	Mortgage school.
Allamakee ...	Lot 9.....	8	96	3	59.50	Mortgage school.
Allamakee ...	ne of nw.....	7	96	3	40.00	Mortgage school.
Total.....					1,190.09	
Allamakee ...	Town of Capoli 24 $\frac{1}{2}$ lots.....					Mortgage school.
Allamakee ...	Lots 5, 6, 7, and 8, blk 10.....					Mortgage school.
Allamakee ...	Lot 6, blk 7.....					Mortgage school.
Allamakee ...	Lot 3, blk 21.....					Mortgage school.
Allamakee ...	Lot 3, blk 22.....					Mortgage school.
Allamakee ...	Lot 2, blk 23.....					Mortgage school.
Allamakee ...	Lot 3, blk 26.....					Mortgage school.
Allamakee ...	Lot 13, blk 37.....					Mortgage school.
Allamakee ...	Lot 6, blk 27.....					Mortgage school.
Allamakee ...	Lot 7, blk 28.....					Mortgage school.
Allamakee ...	Lot 3, blk 37.....					Mortgage school.
Allamakee ...	Lots 4 and 10, blk 38.....					Mortgage school.
Allamakee ...	Lots 6 and 13, blk 39.....					Mortgage school.
Allamakee ...	Lots 3 and 13, blk 40.....					Mortgage school.
Allamakee ...	Lot 1, blk 41.....					Mortgage school.
Allamakee ...	Lot 3, blk 42.....					Mortgage school.
Allamakee ...	Lot 4, blk 43.....					Mortgage school.

COUNTY.	PARTS OF SECTION.	SEC.	TP.	R'G.	ACRES.	CLASS.
Allamakee ...	Lot 2, blk 44.....	.....	.....	.....	.....	Mortgage school.
Allamakee ...	Lot 7, blk 83.....	.....	.....	.....	.....	Mortgage school.
Allamakee ...	und $\frac{1}{2}$ lot 1, blk 30...	.....	.....	.....	.....	Mortgage school.
Allamakee ...	Johnsonsport 11 $\frac{1}{2}$ lots	.....	.....	.....	.....	Mortgage school.
Allamakee ...	Lots 116, 118, 119, 120 and 121.....	.....	.....	.....	.....	Mortgage school.
Allamakee ...	und $\frac{1}{2}$ of lots 36, 38, 40, 42, 44, 46, 48, 50, 54, 56, 58, 60 and 62	.....	.....	.....	.....	Mortgage school.
Calhoun	s $\frac{1}{2}$ of nw.	16	89	38	80.00	Sixteenth section.
Cherokee.....	se of sw.....	16	98	39	40 00	Sixteenth section.
Clarke	ne of sw.....	16	71	24	40.00	Sixteenth section.
Clarke	sw of se.....	16	71	25	40.00	Sixteenth section.
Clarke	se of ne.....	18	71	24	40 00	500,000-acre.
Clarke	ne of nw.....	26	71	26	40.00	500,000-acre.
Clarke	se of sw.....	25	71	27	40.00	500,000-acre.
Total.....					200.00	
Clayton	Lot 1.....	16	98	2	42.40	Sixteenth section.
Clayton	Lot 3.....	16	98	2	46.50	Sixteenth section.
Clayton	sw of sw.....	16	98	2	40.00	Sixteenth section.
Total.....					128.90	
Decatur	sw of sw.....	6	69	24	40.00	500,000-acre.
Decatur	sw of nw.....	6	70	26	40.00	500,000-acre.
Decatur	sw of sw.....	17	70	26	40.00	500,000-acre.
Decatur	ne of se.....	7	70	27	40.00	500,000-acre.
Decatur	se of ne.....	15	70	27	40.00	500,000-acre.
Decatur	ne of ne.....	15	70	27	40.00	500,000-acre.
Decatur	nw of se	22	70	26	40.00	Mortgage school.
Total.....					280.00	
Dickinson	All.....	16	99	37	640.00	Sixteenth section.
Emmet	All.....	16	100	32	640.00	Sixteenth section.
Fremont	w $\frac{1}{2}$ of sw	16	70	48	80.00	Sixteenth section.
Fremont	s $\frac{1}{2}$ of nw.....	16	70	48	80.00	Sixteenth section.
Total.....					160.00	
Hancock	e $\frac{1}{2}$ of se	16	97	24	80.00	Sixteenth section.
Jones	e $\frac{1}{2}$ of sw	16	88	8	80.00	Sixteenth section.
Kossuth	All.....	16	100	29	640.00	Sixteenth section.
Kossuth	All.....	16	100	30	640.00	Sixteenth section.
Total.....					1,280 00	
Lyon.....	sw $\frac{1}{2}$	16	100	48	160.00	Sixteenth section.
Lyon.....	se $\frac{1}{2}$	16	98	48	160.00	Sixteenth section.
Lyon.....	s $\frac{1}{2}$ of se $\frac{1}{2}$	16	98	48	80.00	Sixteenth section.
Lyon.....	ne $\frac{1}{2}$ of se $\frac{1}{2}$	16	98	48	40.00	Sixteenth section.
Lyon.....	se $\frac{1}{2}$ of sw $\frac{1}{2}$	16	98	48	40.00	Sixteenth section.
Lyon.....	ne $\frac{1}{2}$ of nw $\frac{1}{2}$	16	98	48	40.00	Sixteenth section.
Lyon.....	Lot 1.....	16	98	48	30.88	Sixteenth section.
Lyon.....	Lot 2.....	16	98	48	60.05	Sixteenth section.
Lyon.....	Lot 4.....	16	98	48	38.10	Sixteenth section.
Total					649.03	

COUNTY.	PARTS OF SECTION.	SEC	TP.	R'G.	ACRES.	CLASS.
Monona.....	se of se	16	85	....	40.00	Sixteenth section.
Monona.....	sw of se.	16	85	....	40.00	Sixteenth section.
Monona.....	se of sw.....	16	85	....	40 00	Sixteenth section.
Monona.....	sw of nw.....	16	83	....	40.00	Sixteenth section.
	Total				160.00	
Tama	s ½ of nw of nw	16	85	13	20.00	Sixteenth section.
Tama	n ½ of sw of nw	16	85	18	20.00	Sixteenth section.
Tama	nw of nw.....	31	84	15	48.26	Mortgage school.
	Total				88.26	
Woodbury....	nw ¼.....	16	86	43	160.00	Sixteenth section.
Woodbury....	sw of ne	16	86	43	40.00	Sixteenth section.
Woodbury....	ne of sw	16	86	43	40.00	Sixteenth section.
Woodbury....	nw of se	16	86	43	40.00	Sixteenth section.
Woodbury....	w ½ of ne ¼.	16	86	44	80 00	Sixteenth section.
Woodbury....	nw of se	16	86	47	40.00	Sixteenth section.
	Total				400.00	
Wright.....	n ½ of nw ¼.....	16	92	26	80.00	Sixteenth section.
	Aggregate No. of acres unsold....				6,171.28	

Number of lots in town of Capoli unsold.....	24½
Number of lots in town of Johnsonsport unsold.....	11½
Total.....	36

MORTGAGE SCHOOL LANDS.

Of the mortgage school lands, only 160 acres have been patented during the last biennial period, and are described in the following statement, which also gives the name of patentee and the county in which the tracts are situated:

PARTS OF SECTION.	Section.	Township.	Range.	ACRES.	NAME OF GRANTEE.	IN WHAT COUNTY SITUATED.
Se¼ of sw.¼.....	28	73	24	40	James Campbell....	Clarke.
S¼ of nw¼	4	72	37	80	Susan C. Everett...	Montgomery.
Ne¼ of nw¼.....	10	70	26	40	Levi T. Lee.....	Decatur.
Total.....				160		

Lots No. six (6) and seven (7) of Hackworth's sub-division of Gilmore's addition to the city of Ottumwa, Wapello county.

THE UNIVERSITY LANDS.

On the 20th day of July, 1840, Congress approved a grant of land for the use of the University in the Territory of Iowa. The "Act supplemented to the act for the admission of the States Iowa and Florida into the Union," approved on the 3d day of March, 1845, again reserved and set apart these lands to the State, "to be appropriated solely to the use and support of such University, in such manner as the legislature may prescribe."

The lands acquired by the University grant were certified to the State November 19, 1859.

By the act of March 3, 1845, Congress granted "all salt springs within the State not exceeding twelve in number, with six sections of land adjoining, or as contiguous as may be to each"—the government still retaining title to same. But by the act entitled "An Act to relinquish to the State of Iowa, the lands reserved for Salt Springs therein," approved May 27, 1852, these springs and lands were relinquished and granted to the State, and are known as the "Saline Lands."

The University grant contains 45,928.84 acres and there remains unpatented of this grant, 1,661.33 acres and 632.31 acres are unsold. The Saline grant contains 45,722.53 acres, after deducting subsequent cancellations by the Secretary of the Interior.

Of the Saline lands granted 2,807.75 acres are still unpatented, and 1,490.09 acres unsold.

During the two years ended June 30, 1893, 360.26 acres of the University grant, and 160 acres of the Saline lands were patented by the State, as shown by the following descriptive statements.

Description of the University lands patented during the last two years ending June 30, 1893, with the number and date of each patent, the county in which said lands are situated, and the name of patentee.

UNIVERSITY GRANT.

NO.	DATE.	PARTS OF SECTION.	Sec.	Twp.	Range.	ACRES.	COUNTY.	NAME OF PAT-ENTEE.
534	Aug. 5, 1891.	se of se	8	69	15	40.00	Davis	Amos Steckel.
535	Oct. 5, 1891.	s hf of ne . . .	31	70	15	80.00	Davis	Theop'us Caton.
536	May 5, 1892.	ne of ne	2	71	28	40.26	Union	M. A. Brown.
537	July 18, 1892.	sw of se	31	70	15	40.00	Davis	G. B. Caton.
538	Oct. 25, 1892.	nw of ne	8	69	15	40.00	Davis	Amos Steckel.
539	Oct. 25, 1892.	ne of se	8	69	15	40.00	Davis	P. I. Kinsinger.
540	Nov. 23, 1892.	se of sw	35	75	14	40.00	Wapello	Sr'h J. Madison.
521	June 6, 1893.	se of se	13	70	27	40.00	Decatur	L. W. Grim.
		Total				360.26		

SALINE GRANT.

490	April 23, 1892.	sw of sw	35	71	17	40.00	Monroe	J. J. Peatman.
491	May 5, 1892.	ne of ne	30	70	16	40.00	Appanoose . . .	Cath. A. Sapp.
492	Oct. 25, 1892.	sw of sw	22	70	16	40.00	Appanoose . . .	T. E. Hopkins.
493	Nov. 23, 1892.	se of nw	12	70	17	40.00	Appanoose . . .	W. T. Clark.
								W. M. Peatman.
		Total				160.00		

UNSOLD UNIVERSITY LANDS.

The following table shows the unsold University lands, to July 1, 1893, as reported by the treasurer of said institution. The lands obtained by donations and otherwise, are also given here with:

UNIVERSITY LAND GRANT.

PARTS OF SECTION.	SEC.	TP.	R'G.	ACRES.	IN WHAT COUNTY SITUATED.
ne qr of nw qr	31	70	15	40.00	Davis.
ne fr qr of ne qr	5	71	28	47.95	Lucas.
nw fr qr of ne qr	5	71	28	48.05	Lucas.
ne fr qr of nw qr	5	71	28	48.12	Lucas.
nw fr qr of nw qr	5	71	28	48.19	Lucas.
sw qr of nw qr	5	71	28	40.00	Lucas.
ne 1/4 of ne 1/4	28	77	24	40.00	Warren.
se 1/4 of se 1/4	28	77	24	40.00	Warren.
se 1/4 of sw 1/4	35	71	14	40.00	Wapello.
ne 1/4 of nw 1/4	36	71	14	40.00	Wapello.
nw 1/4 of nw 1/4	36	71	14	40.00	Wapello.
nw 1/4 of se 1/4	36	71	14	40.00	Wapello.
se 1/4 of se 1/4	36	71	14	40.00	Wapello.
sw 1/4 of se 1/4	36	71	14	40.00	Wapello.
nw 1/4 of sw 1/4	36	71	14	40.00	Wapello.
Total				632.81	

SALINE LANDS.

PARTS OF SECTION.	SEC.	TP.	R'G.	ACRES.	IN WHAT COUNTY SITTATED.
sw 1/4 of se 1/4.....	21	70	16	40.00	Appanoose.
ne 1/4 of ne 1/4.....	10	70	16	40.00	Appanoose.
nw 1/4 of ne 1/4.....	10	70	16	40.00	Appanoose.
sw 1/4 of ne 1/4.....	10	70	16	40.00	Appanoose.
se 1/4 of ne 1/4.....	10	70	16	40.00	Appanoose.
sw 1/4 of nw 1/4.....	10	70	16	40.00	Appanoose.
se 1/4 of nw 1/4.....	10	70	16	40.00	Appanoose.
ne 1/4 of sw 1/4.....	10	70	16	40.00	Appanoose.
sw 1/4 of se 1/4.....	9	70	16	40.00	Appanoose.
ne 1/4 of se 1/4.....	9	70	16	40.00	Appanoose.
nw 1/4 of se 1/4.....	9	70	16	40.00	Appanoose.
ne 1/4 of nw 1/4.....	1	70	17	45.69	Appanoose.
nw 1/4 of ne 1/4.....	1	69	17	40.00	Appanoose.
sw 1/4 of ne 1/4.....	1	69	17	40.00	Appanoose.
nw 1/4 of se 1/4.....	1	69	17	40.00	Appanoose.
ne 1/4 of ne 1/4.....	22	70	17	40.00	Appanoose.
se 1/4 of se 1/4.....	26	70	17	40.00	Appanoose.
nw 1/4 of nw 1/4.....	31	70	16	44.40	Appanoose.
nw qr of sw qr.....	13	70	16	40.00	Appanoose.
ne qr of sw qr.....	13	70	16	40.00	Appanoose.
sw qr of sw qr.....	13	70	16	40.00	Appanoose.
se qr of sw qr.....	13	70	16	40.00	Appanoose.
nw qr of ne qr.....	23	70	16	40.00	Appanoose.
se qr of ne qr.....	23	70	16	40.00	Appanoose.
se qr of se qr.....	25	70	16	40.00	Appanoose.
sw qr of se qr.....	28	69	24	40.00	Decatur.
se qr of sw qr.....	28	69	24	40.00	Decatur.
nw qr of se qr.....	33	69	24	40.00	Decatur.
sw qr of se qr.....	33	69	24	40.00	Decatur.
ne qr of sw qr.....	9	72	21	40.00	Lucas.
se qr of sw qr.....	9	72	21	40.00	Lucas.
nw qr of se qr.....	29	71	21	40.00	Lucas.
nw qr of sw qr.....	15	71	22	40.00	Lucas.
se qr of ne qr.....	7	69	23	40.00	Wayne.
sw qr of ne qr.....	7	69	23	40.00	Wayne.
se qr of nw qr.....	7	69	23	40.00	Wayne.
ne qr of sw qr.....	7	69	23	40.00	Wayne.
Total.....				1,490.09	

LANDS DONATED TO STATE UNIVERSITY.

nw qr of ne qr.....	23	86	14	40.00	Tama.
e hf of nw qr.....	25	100	25	80.00	Winnebago.
ne qr of nw qr.....	23	86	32	40.00	Calhoun.
se qr of se qr.....	14	84	38	40.00	Crawford.
nw qr.....	34	95	36	160.00	Clay.
s hf.....	30	95	35	320.00	Clay.
s hf of sw qr.....	18	91	25	80.00	Wright.
Total.....				760.00	

REAL ESTATE HELD BY THE STATE UNIVERSITY, OBTAINED
UNDER FORECLOSURES OF LOANS MADE BY THE
UNIVERSITY AUTHORITIES.

PARTS OF SECTION.	SEC.	TP.	R'G.	ACRES	IN WHAT COUNTY SITUATEE.
		N	W		
s½ nw¼.....	34	79	7	80.00	Johnson.
sw¼ ne¼.....	2	79	7	40.00	Johnson.
sw¼ sw¼.....	31	79	19	40 00	Poweshiek.
Total.....				160.00	
	Lot.			Block.	
n¼.....	5			79	Iowa City.
s¼ out lot.....	8			27	Iowa City.
e¼.....	8			52	Iowa City.
.....	4			30	Iowa City.
.....	6			11	Iowa City.

RECAPITULATION.

University.....	632.31 acres.
Saline.....	1,490.09 acres.
Donated.....	760.00 acres.
By foreclosure.....	160.00 acres.
Aggregate unsold.....	8,042.40 acres.
City lots	4

THE AGRICULTURAL COLLEGE LANDS.

In accordance with the long established and liberal policy of the general government in the granting of lands for the purposes of schools and educational institutions, congress, by an act approved July 2, 1862, donated of the public lands to the several states for the purpose of providing colleges for the benefit of agriculture and the mechanic arts an amount of land, to be apportioned to each state "equal to 30,000 acres for each senator and representative in congress, to which the states are respectively entitled, by the apportionment under the census of 1860." The State of Iowa, having at that time eight members in congress, was entitled to an appropriation of 240,000 acres of land.

In accounting to the State under the college grant, 240,000.96 acres were approved and certified, but in the selection of the quan-

tity approved to the State, 35,691.66 acres were double minimum lands, being within the railroad limits, and were, therefore, accounted to the State at double their quantity, thus making the quantity embraced in the grant, 204,309.30 acres.

The Ninth General Assembly, in extra session, passed an act September 11, 1862, accepting the grant, and providing for the execution of the trust conferred upon the State by congress. The special object contemplated in the grant was the instruction in such branches of learning "as are related to agriculture and the mechanic arts, in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions of life."

The act of congress approved March 3, 1845, granted five sections of land to the State for the purposes of a capitol. The General Assembly passed an act March 22, 1858, devoting the proceeds of these lands to the use of the college and farm, and congress subsequently consenting to the change from the original purpose of its grant. James C. Cusey, as agent for the college, located 15,023.18 of land with Agricultural College scrip, which had been purchased with the accumulated interest fund of the college. Also individual donations amounting to 1,577.88 acres in Boone and Story counties have been made for the use of said institution.

The following table exhibits the three classes of college lands, the number of acres patented up to and including June 30, 1893; also the quantity in each class remaining unpatented:

TABLE
Showing the quantities in each class, acquired, the number of acres patented and remaining unpatented.

CLASS.	NO. OF ACRES ACQUIRED.	NO. OF ACRES PATENTED.	NO. OF ACRES UNPATENTED.
Grant of March 3, 1845.....	3,200.00	3,200.00	.....
Grant of July 2, 1862.....	204,309.30	168,017.77	36,291.53
Cusey purchase.....	15,023.18	12,480.00	2,543.18
Total.....	222,532.48	183,697.77	38,834.71

There have been patented during the last two years, of the Agricultural College grant, 18,256.51 acres; of the "Cusey Purchase" of lands, 2,760.00; total, 21,016.51.

The counties in which said lands are situated, and the number of acres in each county are given in the following table:

AGRICULTURAL COLLEGE GRANT.

COUNTY.	NO. OF ACRES.	COUNTY.	NO. OF ACRES.
Buena Vista.....	240 00	Palo Alto.....	4,959.59
Calhoun.....	80.00	Plymouth.....	1,042 60
Cherokee.....	160.00	Sioux.....	160.00
Clay.....	1,420.79	Woodbury	1,123.44
Dickinson.....	720.00	Worth.....	196.56
Emmet.....	2,627.67	Wright.....	640.00
Kossuth.....	4,245.86		
O'Brien.....	640.00	Total	18,256.51

CUSEY PURCHASE.

COUNTY.	NO. OF ACRES.
Buena Vista.....	360.00
Dickinson.....	1,280 00
Lyon.....	1,120.00
Total	2,760.00

The purchase price paid for Agricultural College lands which have been patented by the State during the last two years amounts in the aggregate to \$73,927.46, as shown by the certificates of final payment and the receipt of State Treasurer filed in this office.

AGRICULTURAL COLLEGE LANDS PATENTED DURING THE LAST TWO YEARS.

Description of the Agricultural College lands patented during the last two years ending June 30, 1893, with the name of patentee, and date of each patent issued.

PARTS OF SECTION.	SEC.	TP.	RG.	ACRES.	NAME OF GRANTEE.	DATE OF PATENT.
n hf.....	24	100	38	320.00	S. E. Bellman.....	July 7, 1891
se qr.....	24	100	38	160.00	E. O. Soule.....	July 7, 1891
sw qr.....	24	100	38	160 00	J. L. Hoag.....	July 7, 1891
se qr.....	14	86	42	160.00	W. F. Seibold.....	July 7, 1891
sw qr.....	30	94	32	159.69	Ralph P. Bell.....	July 7, 1891
se qr.....	20	94	33	160.00	E. C Wilcox.....	July 7, 1891
sw qr.....	24	96	28	160.00	William Paetz.....	July 13, 1891
sw qr.....	24	94	33	160.00	Pocahontas Land & L Co	July 13, 1891
sw qr.....	13	100	36	160.00	Thomas H. Wright.....	July 13, 1891
se qr.....	29	94	33	160.00	Geo. W. Miller.....	Aug 11, 1891
ne qr.....	8	96	31	160.00	Wm. N. & Geo. Wright.	Aug. 11, 1891
ne qr.....	28	94	39	160.00	Joel D. Long.....	Aug. 11, 1891
e hf.....	22	94	39	320.00	C. C. Collins.....	Aug. 11, 1891
se qr and s hf ne qr.....	26	90	47	240.00	William Richard Drake.	Aug. 11, 1891
se qr.....	32	99	30	160.00	Martin Jordan.....	Aug. 11, 1891
nw qr.....	30	94	32	159.90	D. M. & Ft. D. R. R. Co.	Aug. 15, 1891
nw qr.....	26	95	31	160.00	Stephen Hoskins.....	Aug. 18, 1891
sw qr.....	12	100	35	160.00	Jacob Buun.....	Sept. 15, 1891
n hf.....	24	94	33	320.00	Thaddeus Binford.....	Sept. 15, 1891
nw qr.....	33	94	33	160.00	Heirs of estate of B. F. Caldwell, deceased...	Sept 15, 1891
nw qr.....	17	99	47	320.00	J. & W. C. Shull.....	Oct. 8, 1891
ne qr.....	18					
ne fr qr.....	4	94	36	140 79	A. L. Barglof..	Oct. 3, 1891
nw qr.....	24	98	30	160 00	George A. Cunnea.....	Nov. 3, 1891
se qr.....	18	99	47	160.00	W. H. Sleeper.....	Nov. 5, 1891
nw qr.....	8	99	34	160 00	George A. Cunnea.....	Nov. 5, 1891
w hf ne qr....	17	98	36	80 00	R. T. Barnard.....	Nov. 5, 1891
nw qr.....	10	97	29	160 00	H A. Millhouse.....	Nov. 5, 1891
sw qr.....	12	94	37	160.00	George Langlois.....	Nov. 5, 1891
e hf.....	34	90	24	320 00	Mrs. Katie Ashpole.....	Nov. 5, 1891
se qr se qr....	36	87	42	40 00	Henry Braase.....	Dec. 4, 1891
sw qr.....	11	96	30	160.00	William C Radig.....	Dec. 4, 1891
nw qr.....	26	99	28	160.00	Frank Curtiss.....	Dec. 4, 1891
n hf.....	32	95	33	320.00	P L Christopher & L. C. Thornton.....	Jan. 21, 1892
se qr.....	28	96	31	160.00	Ross R Mattis.....	Jan. 21, 1892
se qr.....	34	93	36	160.00	Joseph R. Noel.....	Feb. 8, 1892
sw qr.....	2	99	28	160 60	Byron D. Halsted.....	Feb. 8, 1892
se qr.....	2	99	29	160.00	Andrew E. Kleeman ...	Feb. 8, 1892

AGRICULTURAL COLLEGE LANDS—CONTINUED.

PARTS OF SECTION.	SEC.	TP.	RNG.	ACRES.	NAME OF GRANTEE.	DATE OF PATENT.
e hf se qr	22	98	29	80.00	John Young and Hugh W. Stevenson	Feb 8, 1892
sw qr	8	98	36	160.00	W. A. Turner	Mar. 7, 1892
sw qr	32	99	30	160.00	John Burcheding	Mar. 7, 1892
nw qr	28	97	33	160.00	James L. Mahan	Mar. 7, 1892
se qr	18	90	46	160.00	Fidel Heissel	Mar. 7, 1892
nw qr	8	94	32	160.00	N. E. McCaffrey	Mar. 7, 1892
se qr	11	89	42	160.00	Thomas Remington	Mar. 7, 1892
nw qr	8	90	46	160.00	Charles F. Kaunow	Mar. 7, 1892
all	12	99	38	640.00	M. D. O'Connell	Mar. 14, 1892
nw qr	35	92	49	160.00	C. Vradenburg	Mar. 23, 1892
sw qr	12	98	27	160.00	Frank Curtiss	April 7, 1892
nw qr	28	96	31	160.00	W. R. Colburn	April 7, 1892
ne qr	18	97	32	160.00	W. H. Oelke	April 7, 1892
sw qr	2	98	27	160.00	J. W. Waller	April 7, 1892
sw qr	24	97	34	160.00	John A. Suss	April 7, 1892
nw qr	21	100	48	160.00	William Atkinson	April 7, 1892
se qr	9	95	30	160.00	James M. Bean	April 7, 1892
e hf se qr	32	86	44	80.00	T. S. Baker	April 7, 1892
e hf ne qr	34	94	37	80.00	James Smart	April 7, 1892
w hf	32	100	34	320.00	W. H. Hastings and I. W. Haines	April 7, 1892
n fr hf	4	98	34	305.64	O. J. Brown	April 11, 1892
e hf	26	98	34	320.00	John H. Willey	May 3, 1892
ne qr	12	97	34	160.00	John S. Bondhus	May 3, 1892
ne qr	24	98	34	160.00	Minor Davis	May 3, 1892
ne qr	10	94	39	160.00	Clinton E. Achorn	May 3, 1892
se qr	23	96	31	160.00	Philip Engler	May 13, 1892
nw qr	23	96	31	160.00	Augusta Steward	June 7, 1892
se qr	28	94	36	160.00	C. A. Harriman	June 7, 1892
nw fr qr	30	86	44	163.42	William Steinhoff	June 7, 1892
ne qr	9	98	29	160.00	Harriette J. Cook	June 7, 1892
sw qr	34	98	30	160.00	Martin Jensen	June 18, 1892
s hf se qr and ne qr se qr..	36	87	45	120.00	W. A. Smith	June 18, 1892
nw fr qr	30	92	48	162.60	P. H. Diehl	June 18, 1892
s hf	27	94	36	320.00	Wm. H. Dent	June 30, 1892
n hf of ne qr . . .	9	94	36	80.00	Wm. H. Dent	June 30, 1892
sw qr	34	97	28	160.00	L. M. Owen	June 30, 1892
sw qr	32	89	46	160.00	Charles C. Orr	Aug. 12, 1892
e hf of nw qr . . .	28	99	33	80.00	M. W. Atwood and Mrs. E. L. Chandler	Aug. 12, 1892
sw qr	23	96	31	160.00	J. W. Madden	Aug. 12, 1892
sw qr	27	99	31	160.00	Henry Fox	Aug. 16, 1892
ne qr	15	96	27	160.00	Milton C. Roe	Aug. 27, 1892
se qr	24	98	34	160.00	Walter D. Lovell	Aug. 27, 1892
sw qr and w hf of se qr	4	93	36	240.00	R. W. Gunnison	Sept. 13, 1892
sw qr	20	100	48	160.00	M. D. Hathaway	Sept. 13, 1892
w hf of ne qr . . .	10	89	31	80.00	Frank M. Coon	Sept. 13, 1892
w hf of se qr . . .	32	94	33	80.00	S. W. Clark	Oct. 10, 1892
nw qr	21	95	30	160.00	Wm. H. Ingham	Oct. 1892
ne qr	30	92	48	160.00	H. C. Curtis	Oct. 27, 1892
se qr of s hf of sw qr and s hf of ne qr..	9	94	36	320.00	Mary E. Field	Nov. 5, 1892
ne fr qr	2	94	30	165.86	Christ Streit	Dec. 10, 1892

AGRICULTURAL COLLEGE LANDS—CONTINUED.

PARTS OF SECTION.	SEC.	TP.	RG	ACRES.	NAME OF GRANTEE.	DATE OF PATENT.
sw qr.....	24	98	34	160 00	J. H. Allen.....	Dec. 10, 1892
se qr.....	10	98	27	160.00	Gurd F. Reeverts.....	Dec. 10, 1892
ne qr.....	12	99	45	160.00	Jacob M. Kellihan.....	Dec. 10, 1892
sw qr.....	8	98	27	160.00	Edward G. Seymour....	Dec. 10, 1892
All of.....	32	94	32	640 00	Lydia C. June.....	Dec. 17, 1892
nw qr.....	32	95	27	160.00	Jacob Augustin.....	Jan. 4, 1893
se qr.....	28	95	30	160.00	John J. Banwart.....	Jan. 4, 1893
sw qr.....	14	89	43	160.00	George Andrew.....	Jan. 4, 1893
se qr.....	4	94	36	160.00	Wm. H. Dent.....	Jan. 7, 1893
ne qr of sw qr and s hf of sw qr.....	28	93	36	120.00	Wm. H. Dent.....	Jan. 7, 1893
w hf of nw qr	34	93	36	80.00	Wm. H. Dent.....	Jan. 7, 1893
se qr.....	12	99	45	160.00	J. W. McCutchin.....	Jan. 7, 1893
nw qr.....	15	96	31	160.00	Thomas G. Dyrland....	Feb. 2, 1893
n fr hf.....	11	100	21	196.56	J. F. and E. J. Staadt..	Feb. 2, 1893
sw qr.....	11	87	48	160 00	Wm. H. Dent.....	Feb. 9, 1893
sw qr.....	10	100	35	160.00	John R. Olson.....	Mch. 6, 1893
ne qr.....	26	99	28	160.00	F. M. Evans.....	Mch. 6, 1893
se qr.....	20	98	30	160.00	Peter W. Jensen.....	Mch. 6, 1893
sw qr.....	32	90	23	160.00	F. R. Sheldon.....	April 4, 1893
ne qr.....	8	97	32	160.50	John J. Anderson.....	April 4, 1893
ne qr.....	22	97	29	160.00	Frederick J. Beane....	April 4, 1893
e hf.....	22	99	33	320.00	John W. Stocks.....	April 4, 1893
ne qr.....	2	98	31	162.03	F. H. Dundas.....	May 4, 1893
se qr.....	17	96	31	160.00	Peter O. Peterson.....	May 6, 1893
nw qr.....	32	86	44	160.00	Lucinda Barber.....	May 6, 1893
se qr.....	27	97	27	160.00	Thos. F. Cooke.....	June 3, 1893
se qr.....	26	90	24	160.00	John Hayse.....	June 3, 1893
w hf of sw qr.	34	97	32	80.00	C A Smith, Homer Keller	June 3, 1893
nw qr.....	11	99	28	160.00	Peter Hans.....	June 3, 1893
n hf of sw qr.	14	86	42	80.00	W. F. Seibold.....	June 6, 1893
nw qr.....	35	97	27	160 00	W. C. Danson.....	June 27, 1893
se qr.....	34	95	33	160.00	Elwin E. Parmenter....	June 27, 1893
Total.....				21,016.51		

THE SWAMP LANDS.

Legislation in relation to swamp lands had its origin in the purpose of providing a fund wherewith to enable the beneficiaries, as grantees of the United States, to construct levees, and the making of drains in swampy places, so that all such lands might not only be reclaimed and made fit for agricultural purposes, but relieved from malarial, or noxious exhalations. The original swamp acts of March 2, 1849, and September 28, 1850, granted all swamp and overflowed lands, but the act of 1849 applied to the State of Louis-

iana only, while the act of September 28, 1850, applied to all the States having lands of the character in said act. The grant of 1850 was for all "legal subdivisions, the greater part of which is wet and unfit for cultivation." When the character of the greater part of a legal subdivision has been determined by duly constituted authority, the character of the whole of that subdivision is ascertained (2 L. D., 472).

By the first section of the act of September 28, 1850, the purposes of the grant were defined, and under the fourth section, the State of Iowa became entitled to the benefits of the grant. In order to perfect the title in the State, it became the duty of the Secretary of the Interior, to ascertain and designate the subdivisions defined as swamp lands by the third section of the act.

By the act of Congress approved March 2, 1860, the provisions of the acts of September 28, 1850, were extended to the States of Minnesota and Oregon; and it provided further, that the swamp selections be made from the lands already surveyed, within two years from the adjournment of the legislature of each State at its next session after the said act. The first regular session of the legislature of the State of Iowa, after said act of March 2, 1860, adjourned April 8, 1862, thus limiting the period for the selection of lands then surveyed to April 8, 1864.

All swamp lands were granted, and they have remained so granted ever since, and the Secretary of the Interior has the power, and it is his duty, to determine what lands were of the character granted. Whether lands are swamp or overflowed is a question of fact, of which the field notes on the plats are not conclusive evidence (2 L. D., 849). The State did not make complete selections of its swamp lands as provided in the act of 1860, but a failure to do so or to include tracts of the character granted in the lists of selections did not release the title, which passed to the State by a grant *in praesenti*.

Since the date of the grant of 1850, about 4,567,959.33 acres have been selected in the State, as reported by the Department.

An act of the General Assembly, passed January 13, 1853, granted these swamp and overflowed lands to the several counties in which they lie, and provided for their selection by agents within the county. The protection and reclamation of the swamp lands were also provided for by the State. By an act of the legislature approved March 22, 1858, the several counties were permitted to devote the proceeds of these lands to the erection of buildings for

educational purposes, the building of roads, bridges and railroads. The said act of 1858 as amended March 31, 1862, provides that the counties devote the proceeds of the swamp lands to the permanent school fund, but did not release the counties from their obligations to make the necessary levees and drains contemplated by the act of Congress of September 28, 1850; and although this grant of Congress to the several States is expressed to be for the sole purpose of enabling said States, with the proceeds thereof, to reclaim the swamp lands, by means of levees and drains, the Department has recognized the diversion of the proceeds of said lands by the State of Iowa, and Congress, having the power to enforce the conditions of the grant, by revocation or otherwise, in a clear case of a violation of the trust, it is safe to say that the grant by the State of its swamp lands to the several counties in which they are situated to be disposed of for general county purposes, is valid. Under the general laws in the disposal of the public lands, many sales and locations were made falling upon tracts claimed as swamp lands, thereby giving occasion for controversies and conflicts, the determination of which has caused the Department great embarrassment in the adjustment of swamp land claims.

Although it has been forty-three years since the passage of the swamp land act, the State of Iowa has numerous claims for cash and land indemnity under the indemnity acts of 1855 and 1857 remaining unsettled.

The following statement is given to show the land selected by the State, the quantity approved, and the number of acres patented under the act of Congress approved September 28, 1850, up to and ending June 30, 1893:

Lands selected.....	4,567,959.83 acres.
Approved and certified.....	984,509.16 acres.
Patented to the State.....	868,302.26 acres.
Certified to the State during the two years ending June 30, 1893.....	827.16 acres.
Patented to the State and by the State to the coun- ties during same period.....	747.16 acres.
Lands certified to the State during the last two years remaining unpatented.....	240.00 acres.

SWAMP LANDS APPROVED AND CERTIFIED.

The lands described in the following lists have been approved to the State of Iowa by the Secretary of the Interior, as swamp and overflowed lands under the act of September 28, 1850, and all of said lands, except those embraced in List No. 24, have been

patented by the United States to the State, and by the State patented to the several counties in which the same are situated.

LIST NO. 20.

PARTS OF SECTION.	SEC	TP.	RNG	ACRES.	COUNTY.
		N.	W.		
lot No. 3.	24	95	29	36.68	Kossuth.
ne of nw	19	98	34	40.00	Emmet.
w fr hf of nw	19	98	34	56.46	Emmet.
se of nw	19	98	34	40.00	Emmet.
w frl hf of sw	19	98	34	54 02	Emmet.
ne of sw	19	98	34	40.00	Emmet.
Total				267.16	

LIST NO. 21.

		N.	W.		
nw of nw	12	98	28	40.00	Winnebago.
sw of sw	24	79	24	40.00	Polk.
sw of nw	27	89	30	40.00	Webster.
sw of nw	27	94	33	40.00	Palo Alto.
Total				160.00	

LIST NO. 22.

		N.	W.		
w hf of ne	32	85	44	80.00	Monona.

LIST NO. 23.

		N	W		
n hf of ne.....	9	83	29	80.00	Greene.

LIST NO. 24.

		N	W		
nw of ne.....	27	94	24	40.00	Kossuth.
ne of ne.	29	89	30	40.00	Webster.
ne of nw.....	19	99	30	40.00	Kossuth.
sw of se.....	32	83	32	40.00	Greene.
ne of se.....	2	94	32	40.00	Palo Alto.
sw of se.....	27	94	32	40.00	Palo Alto.
Total				240.00	

Aggregate number of acres approved and certified, during the two years, ended June 30, 1893, 827.16.

SWAMP LANDS PATENTED.

The following statement is given to show the quantity of swamp and overflow lands patented by the United States to the State of

Iowa, during the biennial period ending June 30, 1893, the same having been patented by the State to the several counties in which they are situated:

EMMET COUNTY.

PARTS OF SECTION.	SEC.	TP.	RG.	ACRES.
		N	W	
ne of nw.....	19	98	34	40.00
w fr hf of nw.....	19	98	34	56 46
se of nw....	19	98	34	40.00
w fr hf of sw .	19	98	34	54 02
ne of sw.....	19	98	34	40.00
Total in Emmet county.....	230.48

HOWARD COUNTY.

*e hf of sw.....	4	99	13	80.00
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HUMBOLDT COUNTY.

† nw of nw.....	15	98	27	40.00
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GREENE COUNTY.

n hf of ne.....	9	83	29	80.00
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KOSSUTH COUNTY.

Lot No. 3.....	24	95	29	36.68
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MONONA COUNTY.

w hf of ne.....	32	85	44	80.00
-----------------	----	----	----	-------

PALO ALTO COUNTY.

sw of nw.....	27	94	33	40.00
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POLK COUNTY

sw of sw	24	79	24	40.00
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WEBSTER COUNTY.

sw of nw.....	27	89	30	40.00
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WINNEBAGO COUNTY.

nw of nw.....	12	98	23	40.00
†ue of sw.....	34	100	23	40.00
Total in Winnebago county.....	80.00
Aggregate number of acres patented.....	.....	...	.....	747.16

* Omitted in original patent No. 92, issued to Howard county June 2, 1863.
† Approved to the State January 27, 1866, and patented to the State February 20, 1893.
; Patented to the State of Iowa May 15, 1862, and omitted in patent No. 87, issued to Winnebago county, the record copy of said patent not signed nor dated.

SWAMP LANDS INDEMNITY.

The first section of the act of Congress approved March 2, 1855, provides: "For the Relief of Purchasers and Locators of Swamp and Overflow Lands," and authority is conferred, under certain conditions, for the issuing of patents to purchasers or locators whose entries were made on public lands claimed as swamp lands, either with cash, land warrants or with scrip, prior to the issue of patents to the State as provided by the second section of the act of September 28, 1850.

The second section of said act of March 2, 1855, provides among other things that upon due proof being presented to the Commissioner of the General Land Office, that the lands upon which locations by warrants or scrip are swamp and overflowed within the meaning of the act of September 28, 1850, "the said State or States shall be authorized to locate a quantity of like amount upon any of the public lands subject to entry at one dollar and a quarter per acre or less, and patents shall issue therefor upon the terms and conditions enumerated in the act aforesaid. *Provided, however,* that the said decisions of the Commissioner of the General Land Office shall be approved by the Secretary of the Interior."

The act of Congress approved March 3, 1857, entitled, "An Act to confirm to the several States the swamp lands selected under the Act of September 28, 1850, and the Act of March 2, 1849," continued in force and extended the provisions of the act of March 2, 1855. In pursuance of the said acts of March 2, 1855, and March 3, 1857, special certificates were issued by the Commissioner of the General Land Office, authorizing the States to locate the quantity of lands named in said certificates as the indemnity contemplated in the act of March 2, 1855, upon any of the public lands subject to entry.

Of the ninety-nine counties in Iowa, seventy-one counties were entitled to indemnity under the acts aforesaid, and there were certificates issued to the State of Iowa, authorizing the location of lands as indemnity for swamp and overflowed lands disposed of by the United States in the several counties, under warrant and scrip location. Nearly all of these certificates have been located in full, but the following certificates have not been located by the counties entitled to same:

Certificate No. 16 to Marion county for.....	120.00 acres.
Certificate (Sup.) No. 83 to Chickasaw county for....	109.19 acres.
Certificate No. 91 to Greene county for.....	10,658 22 acres.
Certificate No. 94 to Guthrie county for.....	1,840.00 acres.

Total.....	12,727.41 acres.
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Whatever may have been the opportunities for locating these certificates in the years gone by, it is evident that they cannot now be located for the reason that there are no vacant lands in the State of Iowa on which indemnity certificates or scrip can be located, and unless Congress makes some provision by which land indemnity claims may be satisfied, many of the counties, with claims subject to award, will be compelled to abandon the same without realizing anything for their swamp lands, disposed of by warrant locations, for, as stated, there being no vacant lands in Iowa, and under the rulings of the department, indemnity certificates or scrip cannot be located on public lands outside the State.

According to the records of this office, and the reports published by the Land Department at Washington, the State of Iowa has had cash indemnity paid up to and including June 30, 1893, \$540,173.07:

Land indemnity awarded.....	341,632.97 acres
Indemnity lands patented.....	321,605.23 acres
Cash and land indemnity remaining unadjusted.....	904,291.42 acres

Special agents have been employed in the field by the General Land Department, examining lands on which cash and land indemnity claims are based, but according to the following letter received from the Commissioner of the General Land office at Washington, there have been no cash or land indemnity awarded to the State of Iowa since July 1, 1891.

K.	DEPARTMENT OF THE INTERIOR,	}
C. M. C.	GENERAL LAND OFFICE,	
	WASHINGTON, D. C., July 12, 1893.	

HON. W. M. MCFARLAND, *Secretary of State, Des Moines, Iowa:*

SIR:—I am in receipt of your letter of July 1, 1893, requesting “a list of the swamp and overflowed lands in Iowa for which indemnity has been awarded subsequent to July 1, 1891, closing with June 30, 1893.” In reply, I have to advise you that the records of this office do not show any award of swamp-land indemnity, either in cash or land, for the State of Iowa since July 1, 1891. Very respectfully,

EDW. A. BOWERS,
Assistant Commissioner.

During the biennial period, ending June 30, 1893, the following described tract of land, situated in Webster county, to-wit: The nw $\frac{1}{4}$ of ne $\frac{1}{4}$ sec 8, tp 87, nr 30, and containing forty acres, was

patented to Polk county under supplemental "A." to indemnity certificate No. 30.

The following tabulated statement is given to show the cash and land indemnity claims of the State of Iowa, by counties and for which indemnity has been awarded, under the acts of March 2, 1855, and March 3, 1857, up to and including June 30, 1893.

COUNTY.	AMOUNT CASH IN- DEMNITY.	ACRES LAND INDEMNITY.
Adair	\$ 8,690 25	2,595.13
Adams	6,075.66	1,028.70
Allamakee	6,259.30	6,831.48
Appanoose	2,475.44	3,880.00
Audubon	3,723 49	3,612.84
Benton	15,040.81	3,280.55
Black Hawk	15,676.35	4,858.01
Boone	1,919.33	1,049.69
Bremer	8,970.17	3,243 99
Buchanan	8,067.23	1,839.08
Butler	15,125.66	11,056.15
Calhoun	247.51	510.53
Carroll	2,708.18	3,161.98
Cass	18,110.35	9,602.92
Cedar	10,850.29	6,466.56
Cerro Gordo	7,257.52	30,057.54
Chickasaw	8,255.41	19,769.85
Clarke	1,159.18	684.37
Clayton	245.18	208.33
Clinton	10,058.54	2,786.55
Crawford	3,699.96	.....
Dallas	3,035.79	200.00
Davis	2,825.12	.....
Decatur	4,937.18	2,639.46
Delaware	3,121.21	2,200.00
Des Moines	501.68	2,920 00
Dubuque	325.21	840.00
Fayette	7,058 88	4,872.22
Floyd	11,083 59	3,316.89
Franklin	10,284.63	.....
Fremont	6,182.01	1,904 88
Greene	8,789 64	10,658.22
Grundy	4,743.77	2,838.69
Guthrie	5,659 80	6,474.30
Hamilton	6,153 90	7,480.29
Hancock	956.18	5,683.17
Hardin	17,211 07	2,310.87
Harrison	3,065.72	600.00
Henry	607.09	1,400.00
Howard	3,850.00	.....
Humboldt	2,088.86	.....
Ida	315.31	2,957.92
Iowa	7,336 18	3,434.42
Jackson	1,946.72	1,896 46
Jasper	4,204.39	2,239.61
Johnson	9,819.09	15,412.99
Jones	13,422.36	6,222 07
Keokuk	6,403.53	4,895.24
Linn	2,222.89	2,437 46

COUNTY.	AMOUNT CASH IN- DEMNITY.	ACRES LAND INDEMNITY.
Louisa.....	\$ 10,759.42	12,316.82
Lucas.....	5,750.72	4,599.62
Madison.....	9,188.00	9,054.12
Mahaska.....	1,584.86	2,233.62
Marion.....	287.60	120.00
Marshall.....	8,881.51	5,827.80
Mills.....	14,422.27	4,540.18
Mitchell.....	15,175.74	.....
Monona.....	20,144.54	15,427.97
Montgomery.....	11,777.54	5,220.00
Muscatine.....	2,721.03	3,875.71
Page.....	5,249.47	680.00
Polk.....	13,844.54	3,975.92
Pottawattamie.....	10,250.85	4,352.45
Poweshiek.....	3,867.78	.....
Ringgold.....	16,737.62	5,033.94
Sac.....	300.00	4,520.00
Shelby.....	2,129.90	5,715.55
Story.....	1,270.76	1,288.50
Tama.....	18,620.34	2,772.04
Taylor.....	11,747.28	1,999.96
Union.....	8,609.25	4,752.49
Wapello.....	443.36	.....
Warren.....	12,584.63	7,427.47
Washington.....	7,170.34	8,078.98
Wayne.....	3,592.85	564.22
Webster.....	4,246.90	3,695.23
Winnebago.....	50.00	922.32
Winneshiek.....	5,433.10	1,040.00
Woodbury.....	10,532.67	.....
Wright.....	981.55	5,240.00
Total.....	\$ 540,173.07	841,632.97

Rules and Regulations adopted by the Commissioner of the General Land Office, with the approval of the Secretary of the Interior; relative to the presentation and adjustment of claims under the Swamp Land Laws.

K.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
WASHINGTON, D. C., September 19, 1891.

The numerous lists of swamp land selections heretofore presented to this office, as claims for lands in place and for cash and land indemnity, under the acts of March 2, 1849, September 28, 1850, and March 12, 1860, relating to swamp lands in place, and the acts of March 2, 1855, and March 3, 1857, relating to cash and land indemnity in lieu of swamp lands sold and located with warrants and scrip, and the continued presentation of numerous selection lists in which additional claims for large quantities of land situated in the same townships or counties as were the previous selections, and with a view to putting a term to the work of examining such selected lands in the field by special agents and of repeatedly adjusting claims in this office, the following rules and regulations are prescribed for the closing and adjustment of all claims under the swamp land laws:

1. Preference in the order of consideration will be given to the adjustment of conflicts between homestead, pre-emption, and cash entries and

warrant locations and the swamp land claims of the States over other claims arising under the same laws.

2. Claims for swamp land in place will be taken up for consideration in preference to case or other indemnity claims.

3. Cash indemnity claims will be adjusted in the third order, *i. e.*, after cases of conflict and claims for lands in place.

4. Land-indemnity claims will not be adjusted where there are no public lands with which to satisfy such claims in the States in which the warrants or the scrip were located.

5. The surveyors-general when constructing and approving segregation maps and surveys, or approving selection lists of swamp and overflowed lands must, in their certificates, find and recite, affirmatively, facts showing that the principal conditions required by the swamp-land act to establish the character of the lands, as swamp and over-flowed, existed at the date of the passage of the granting act. All evidence taken by surveyors-general to establish the character of the land must be transmitted with the maps or lists approved. This office will not approve maps or accept lists in which it does not affirmatively appear, in the surveyor-general's certificate, that the lands reported as swamp and overflowed were in reality of that character *at the date of the grant*.

6. Before final action is taken on the claim of a State for swamp-lands in place of cash or land-indemnity, a certificate of a duly authorized agent of the State reciting that the lands selected in each and every township involved in the selection list constituting the claim represents the full and final claim of the State to lands under the swamp-land acts in said townships, and that the State waives all claims or rights, under the said acts, if it have any, to all other lands not selected in the said townships. Such a certificate will be accepted as evidence that the claim of the State to swamp-lands in the particular townships to which it applies, is final and complete; and it will be recorded in a book kept for that purpose, and as far as practicable all such completed claims will be acted upon as promptly as possible and in the order of their completion.

7. In the case of cash and land-indemnity claims, now pending, or which may hereafter be presented for the benefit of counties, a certificate of a duly authorized agent of the county, of the character and effect of that provided for in the 6th section of these instructions, relating to claims of States, will be required of county agents, covering the entire area of the county.

8. Waivers must be unconditional, and a copy of the authority from the State legislature, or from the county authorities, to act for the State or the county, and to make certificates of waiver, must be filed in this office by the State and county agents.

THOS. H. CARTER,

Commissioner.

Approved:

JOHN W. NOBLE,

Secretary.

DECISIONS RELATIVE TO THE ADJUSTMENT OF SWAMP LAND CLAIMS.

The following decisions of the Secretary of the Interior, relative to the adjustment of swamp land claims, are herewith submitted, in connection with the rules and regulations adopted by the Commissioner of the General Land Office:

STATE OF IOWA.

Waiver of State Agent.—A waiver of the right to submit testimony in support of the State to swamp land by one authorized to examine witnesses on behalf of the State is conclusive in such matters as against the State, and it will not be heard thereafter to complain that it did not have full opportunity to offer such testimony. (12 L. D., 276. March 21, 1891.)

Returns of the Surveyor-General.—A certificate of the surveyor-general that lands embraced within a special list are of the character granted by the swamp act is *prima facie* evidence as to the character of such lands when said grant became effective. The swamp land act intended to grant not solely such lands as were swamp, but such as were "so wet as to be rendered thereby unfit for cultivation." (18 L. D., 344. September 30, 1891.)

FLORIDA.

Certification.—The department retains jurisdiction over swamp lands until the issuance of patents therefor, and may revoke the approval and certification of swamp lists when made upon a misapprehension of facts. (12 L. D., 565. June 1, 1891.)

Report of Special Agent.—The claim of the State for swamp land should not be rejected on the report of a special agent alone, but such report may be properly made the basis of a further investigation as to the character of the land. (14 L. D., 175. February 12, 1892.)

OREGON.

Swamp-land Contest.—The right to contest a swamp selection is not statutory, but is recognized by the department as an aid to the Secretary in determining the true character of the land; such contests, however, should not be allowed except on *prima facie* showing that would warrant the rejection of the claim under the swamp grant. (12 L. D., 64. January 19, 1891.)

MISSISSIPPI.

Field Notes of Survey.—Where the field notes of survey are relied upon

to determine the character of the land claimed by the State, and the survey is made prior to the date of the swamp-land grant, it must satisfactorily appear from the field notes that the land claimed is swamp or overflowed land within the meaning of the grant. The State may be permitted to adduce evidence outside of the field notes to show that the land is of the character granted. (13 L. D., 117. August 3, 1891.)

CALIFORNIA.

Tulare Lake.—Land covered by an apparently permanent body of water at the date of the swamp grant is not of the character contemplated by said grant. The approval by the Surveyor-general of a segregation survey of swamp land under the act of July 23, 1866 (Sec. 2488, Rev. Stat.), is of no legal force where the lands covered thereby were not in existence at the date of the swamp grant

The Commissioner of the General Land Office may properly require the submission of evidence as to the character of the land at the date of the swamp grant before approving a contract for the survey of a township and segregation of the swamp lands therein. (14 L. D., 253. March 17, 1892.)

Effect of Artificial Drainage.—A claim of the State, under the swamp grant, should be rejected where the evidence shows that the land will not be rendered fit for cultivation by artificial drainage, but that its chief value will be destroyed thereby, and the State does not intend reclamation. (15 L. D., 428. November 15, 1892.)

Waiver.—Before final action is taken on a swamp land claim the waiver required by the regulations of September 19, 1891, must be furnished. (14 L. D., 533. May 18, 1892.)

MICHIGAN.

Field Notes of Survey.—To support a claim of the State to swamp land on field notes of survey it should appear therefrom, where the survey is made prior to the grant, that the land is unfit for cultivation by reason of its swampy character. (15 L. D., 73. July 18, 1892.)

Surveyor-general's Return.—The burden of proof is upon the State where it sets up a claim under the swamp grant to land that is returned as not swamp and overflowed. The character of land at the date of the swamp grant determines whether it inures to the State thereunder; and proof that land is at present swamp and overflowed is not sufficient to overcome the adverse return of the surveyor-general. (14, L. D., 247. March 15, 1892.)

MINNESOTA.

Field Notes of Survey.—The election of the State to be governed in the selection of swamp lands by the field notes of survey, will not preclude the allowance of a hearing as to the character of tracts claimed under the grant, but not shown to be swamp by the field notes. But a hearing will not be ordered in such case in the absence of a *prima facie* showing that said lands are in fact of the character granted. (13, L. D., 736. December 31, 1891)

RAILROAD LANDS.

The following published lists of lands conveyed to the State of Iowa by the United States as railroad land, and those conveyed by the State of Iowa to the railroad companies, embrace all the real estate conveyances for railroad purposes during the last two years ending June 30, 1893.

The several tracts of land certified in lists No. 50, No. 51, and clear list No. 49, have not been certified by the State for the reason that the railroad company or its grantees have not applied for the conveyance, under the provisions of chapter 167, acts of the Eighteenth General Assembly, as amended by chapter 123, acts of the Nineteenth General Assembly.

The lands selected and certified in said lists are outside of the six, and within the fifteen mile or indemnity limits of the railroad grant, by act of Congress approved May 15, 1856, for the Dubuque & Sioux City Railroad (formerly the Dubuque & Pacific Railroad Company), and being in lieu of the lands designated as having been legally sold or disposed of by the United States prior to the date at which the rights of the State of Iowa inured under said grant of May 15, 1856.

The lands selected, as described in the above designated lists, make the aggregate area of 1,373.53 acres.

DUBUQUE AND SIOUX CITY RAILROAD.

List No. 50.—A supplemented list of lands in the district of lands subject to sale at Des Moines, outside of the six and within the fifteen mile limits of the reserve to satisfy the grant made to the State of Iowa, by the act of Congress approved May 15, 1856, and approved to the State November 14, 1891, for the benefit of the Dubuque and Sioux City Railroad Company.

SELECTION DECEMBER. 21, 1877.					TRACTS DESIGNATED AS HAVING BEEN DISPOSED OF WITHIN THE PRIMARY LIMITS.				
PARTS OF SECTION.	SEC.	T'P.	R'G.	ACRES.	PARTS OF SECTION.	SEC.	T'P.	RG.	ACRES.
n hf sw qr and n hf se ¼.....	7	91	16	154.86	{ ehf ne qr and sw qr ne qr ne qr nw qr.. se qr ne qr....	13 1 19	90 90 89	15 15 23	120.00 34.85 40.00
ne ne..... SEL. AUG. 17, 1878.	27	87	23	40 00					
ne ne	5	86	23	37.28	nw qr nw qr ..	1	89	23	36 07
Lot 2	19	87	24	25.30	nw qr nw qr ..	1	89	24	36.10
ne se.....	9	87	29	40.00	sw qr se qr....	19	88	29	40.00
ne sw.....	15	87	29	40.00	nw qr se qr....	19	88	20	40 00
se sw.....	17	87	29	40.00	ne qr sw qr....	19	88	29	40.00
e hf sw qr	29	87	29	80.00	e hf nw qr.....	19	88	29	80.00
se se.	31	87	29	40.00	se qr ne qr	19	88	29	40.00
neneandswnw	35	87	29	80.00	w hf ne qr.....	19	88	29	80.00
sw nw.....	5	86	30	40.00	ne qr sw qr ..	7	88	30	40.00
ne ne.....	3	87	30	40.28	ne qr ne qr....	19	88	29	40 00
se sw.....	7	87	30	40 00	se qr sw qr....	19	88	29	40.00
nw ne and sese	11	87	30	80.00	w hf se qr.....	3	88	30	80 00
nenw and sene	23	87	30	80.00	s hf ne qr.....	3	88	30	80 00
sw sw.....	25	87	30	40 00	se qr sw qr....	3	88	30	40.00
s hf ne	3	90	30	80.00	e hf se qr.....	19	88	29	80.00
Total.....				977.72	Total.				989.02

List No. 51.—Of lands selected under the act of May 15, 1856, and approved November 14, 1891, to State of Iowa, for the benefit of the Dubuque and Sioux City Railway Company.

NORTH OF BASE LINE AND WEST OF FIFTH PRINCIPAL MERID-
IAN, IOWA.

FIFTEEN MILE LIMITS.					DES MOINES DISTRICT.				
SELECTIONS DECEMBER 21, 1877.					TRACTS DESIGNATED AS HAVING BEEN DISPOSED OF WITHIN THE PRIMARY LIMITS.				
PARTS OF SECTION.	SEC.	TP.	R'G.	ACRES.	PARTS OF SECTIONS.	SEC.	TP.	R'G.	ACRES.
ne hf ne..... SEL. AUG. 17, 1878.	33	87	8	80.00	s hf ne qr.....	3	89	W 9	80.00
se sw..... SEL. JUNE 19, 1879.	13	90	30	40.00	sw qr nw qr...	1	89	30	40.00
n hf ne.....	27	91	19	80.00	w hf se qr.....	3	90	19	80.00
Total.....	.....	.....	.....	200.00	Total.....	.....	.....	.....	200.00

CLEAR List No. 49.—Of lands approved by the Secretary of Interior to the State of Iowa, March 2, 1893.

Under the act of Congress of May 15, 1856, for the Dubuque and Sioux City Railroad Company, containing 195.81 acres, and giving the tracts used as bases for indemnity.

PARTS OF SECTIONS.	SEC.	TP.	R'G.	ACRES.	PARTS OF SECTIONS.	SEC.	TP.	R'G.	ACRES.
SEL. AUG. 17, 1878.					BASES FOR SELECTIONS.				
n hf ne qr.....	9	90	21	75.81	e hf ne qr.....	25	89	80	80.00
sw qr sw qr...	11	87	30	40.00	se qr sw qr....	21	90	30	40.00
n hf nw qr....	3	90	30	80.00	w hf sw qr....	29	90	30	80.00
Total.. ..	...	...	...	195.81	Total.....	.....	.....	.....	200 00

PATENTED LANDS.

The following described tracts of land were patented to the State of Iowa, by the United States, under act of Congress of May 12, 1864, and by the State patented during the last two years. Said conveyances are exhibited in the following statement:

PARTS OF SECTION.	Section.	Township.	Range.	Acres.	DATE OF PATENT FROM U. S. TO STATE.	NAME OF STATE'S PATENTEE.	DATE OF STATE PATENT.
se qr of nw qr	21	97	40	40	Aug. 6, 1892	Chicago, Milwaukee & St. Paul R'y Co.....	Aug. 16, 1892
se qr of sw qr	11	96	18	40	Aug. 6, 1892	Chicago, Milwaukee & St. Paul R'y Co.....	Aug. 16, 1892
se qr of sw..	19	98	34	40	Aug. 6, 1892	Chicago, Milwaukee & St. Paul R'y Co.. ..	Aug 16, 1892
nw qr of se qr	23	99	14	40	Aug. 6, 1892	Chicago, Milwaukee & St. Paul R'y Co.....	Aug. 16, 1892
e hf of sw qr	33	9	18	80	Aug. 6, 1892	Chicago, Milwaukee & St. Paul R'y Co.....	Aug. 16, 1892
Ag're't' area	...	...	...	240.00			

LAND CONCESSIONS BY ACT OF CONGRESS FOR RAILROAD PURPOSES.

The following table exhibits the quantity of lands granted by Congress for railroad purposes, as shown by the records of this office, and as reported by the Commissioner of the General Land Office :

DATE OF LAWS.	NAME OF ROAD, ETC.	MILE LIMITS.	Acres certified or patented for the two years ending June 30, 1893.	Acres certified or patented to June 30, 1893.
May 15, 1856	Burlington & Missouri River.	6 and 15.	....	292,287.53
June 2, 1864	Burlington & Missouri River.	20.....	.....	96,726.55
May 15, 1856	Chicago, Rock Island & Pac.	6 and 15.	.....	*481,974.86
June 2, 1864	Chicago, Rock Island & Pac.	20.....	.....	161,172.81
May 15, 1856	Cedar Rapids & Mo. River...	6 and 15.	.....	*782,459.83
June 2, 1864	Cedar Rapids & Mo. River...	20.....	.....	859,660.30
May 15, 1856	Dubuque & Sioux City.....	6 and 15.	1,873.53	*551,841.48
May 15, 1856	Iowa Falls & Sioux City.....	6 and 15.	.....	683,023.80
May 12, 1864	Chicago, Milwaukee & St P..	10 and 20.	240.00	186,706.77
May 12, 1864	McGregor & Missouri River.	10 and 20.	.....	138,187.30
May 12, 1864	Sioux City & St. Paul	10 and 20.	.....	407,910.21
Aug. 8, 1846 July 12, 1862	{ Des Moines Valley	5.....	..	569,422.28
	Aggregate area .....	.....	1,613.53	4,711,873.22

* The above area includes 35,685.49 acres of the Chicago, Rock Island & Pacific Railroad, 109,756.85 acres of the Cedar Rapids & Missouri River Railroad, and 77,535.22 acres of the Dubuque & Sioux City Railroad, situated in the Des Moines River grant of August 8, 1846 (see Walcott case, 5 Wall., 631), which, deducted from the foregoing amount, leaves the total concessions to railroads in the State of Iowa at 4,488,395.66 acres.

THE DES MOINES RIVER GRANT.

The number of conflicting grants, the numerous Departmental rulings and court decisions, and the doubts and uncertainties which in many respects obtain, make the subject of this grant quite difficult of correct understanding.

As bills have been introduced in nearly every Congress for the past fifteen years, two of which were passed but were vetoed by President Cleveland, a suit was brought at the instance of the Iowa delegation in Congress, to finally determine the question of title to the Des Moines River grant of lands. In this suit, *United States vs. Des Moines Navigation and Railway Company*, the United States Supreme Court decided, that the title of said company to the lands granted to the State of Iowa, by the act of August 8, 1846, joint resolution of March 2, 1861, and act of July 12, 1862, is good against the United States. During the first session of the Fifty-second Congress, Hon. J. P. Dolliver introduced a bill, "to indemnify the settlers upon the so-called Des Moines River lands." and during the same session Hon. J. J. Seerley introduced a bill, "to reimburse the Des Moines River settlers, and for other purposes." Neither of these bills were passed by Congress, but an act was passed by the second session of the Fifty-second Congress on the 3d day of March, 1893, authorizing the Secretary of the Interior to ascertain all the facts necessary to enable the United States to equitably adjust the claims of persons who entered upon the so-called Des Moines River lands and directing the secretary to report the result of his investigation at the first session of the Fifty-third Congress. By virtue of this act of Congress, and under the instructions of the Secretary of the Interior, Robert L. Berner, a special commissioner has been sent to Iowa, for the purpose of investigating the claims of settlers, to the end that an equitable adjustment and final settlement may be made by the United States.

The following is the act of Congress of March 3, 1893, so far as the same relates to the investigation and adjustment of the Des Moines River land claims:

FIFTY-SECOND CONGRESS. II SESSION.

March 3, 1893.

CHAPTER 208. An act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1894, and for other purposes. * * * * *

To enable the Secretary of the Interior to ascertain what persons made entry of lands, within the limits of the so-called Des Moines River Land grant for the improvement of the navigation of the Des Moines river in Iowa, the date of such entry and the respective amounts paid to the United States and the date of such payments; also, the names of persons who received certificates of entry or patents from the United States, and the date of such certificates or patents; also, the sum or sums paid by the holders of such certificates or patents, their heirs, or assigns, to purchase the paramount title as settled by the decisions of the courts, and also the value of such paramount title in cases where such purchase has not been made by any of the holders of such certificates or patents, and to ascertain such other facts as in his judgment are necessary to enable the United States to properly and equitably adjust the claims of persons who entered upon such lands, receiving from the proper officers written evidence of entry or settlement upon any of said lands, \$8,000, or so much thereof as may be necessary to be immediately available, and the said Secretary shall make report thereon at the first session of the Fifty-third Congress.

DECISION OF THE SUPREME COURT OF THE UNITED STATES.

(Vol. 142, p. 510. United States Supreme Court Reports.)

UNITED STATES VS. DES MOINES NAVIGATION & RAILWAY COMPANY.

Appeal from the Circuit Court of the United States for the Northern District of Iowa.

No. 987. Argued November 18, 19, 1891. Decided January 11, 1892.

STATEMENT OF THE CASE.

The title of the Des Moines Navigation & Railway Company, to lands granted to the territory of Iowa, for the purpose of aiding in the improvement of the navigation of the Des Moines River by the act of August 8, 1846, 9 Stat., 77, c. 103, and to the State of Iowa for a like purpose by the joint resolution of March 2, 1861, 12 Stat., 251, and by the act of July 12, 1862, 12 Stat., 543, c. 161, having been sustained by this court in eight litigations between private parties, to-wit: in *Dubuque & Pacific Railroad vs. Litchfield*, 23 How., 66; *Walcott vs. Des Moines Co.*, 5 Wall., 681; *Williams vs. Baker*, 17 Wall., 144; *Homestead Co. vs. Valley Railroad*, 17 Wall., 153; *Wolsey vs. Chapman*, 101 U. S., 755; *Litchfield vs. Webster County*, 101 U. S., 773; *Dubuque & Sioux City Railroad vs. Des Moines Valley Railroad*, 109 U. S., 329, and *Bullard vs. Des Moines & Fort Dodge Railroad*, 122 U. S., 167, is now held to be good against the United States, as a grant in present. It is an undoubted proposition of law that the granter of lands conveyed in trust is the only party to challenge the title in the hands of the trustee, or others holding under him, on account of a breach of that trust.

It appearing that the United States is only a nominal party, whose aid is sought to destroy the title of the Navigation Company and grantees, in order to enable settlers to protect their titles, initiated by settlement and occupancy, the court holds the case of *United States vs. Beebe*, 127 U. S., 338, to be applicable, where it was held that when a

suit is brought in the name of the United States to enforce the rights of individuals, and no interest of the government is involved, the defense of laches and limitations will be sustained, as though the government were out of the case.

Where relief can be granted only by setting aside an evidence of title issued by the government, in the orderly administration of the affairs of the Land Department, the evidence in support must be clear, strong and satisfactory.

A general averment of fraud in a bill in equity, though repeated, is to be taken as qualified and limited by the specific facts set forth to show wherein the transaction was fraudulent; and in such case a demurrer to the bill admits only the truth of the facts so set forth and all reasonable inferences to be drawn therefrom.

The knowledge and good faith of a legislature are not open to question, but the presumption is conclusive that it acted with full knowledge and in good faith, and in this case the circumstances surrounding the transaction not only preclude the idea of misconduct or ignorance on the part of the legislature, but it is clear that the Navigation Company was a *bona fide* purchaser within the meaning of the resolution of 1861, and intended as a beneficiary thereunder.

The court stated the case as follows:

On August 8, 1846, an act was passed by the Congress of the United States granting certain lands to the then Territory of Iowa, to aid in the improvement of the navigation of the Des Moines river. 9 Stat. 77, c. 103. The first section defined the extent of the grant, and is in these words :

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be, and hereby is, granted to the Territory of Iowa, for the purpose of aiding said Territory to improve the navigation of the Des Moines river from its mouth to the Raccoon Fork (so called), in said Territory, one equal moiety, in alternate sections, of the public lands (remaining unsold and not otherwise disposed of, encumbered or appropriated), in a strip five miles in width on each side of said river: to be selected within said Territory by an agent or agents to be appointed by the Governor thereof, subject to the approval of the Secretary of the Treasury of the United States.

On January 9, 1847 (the Territory in the meantime having become a State), its first General Assembly passed a joint resolution accepting this grant. A question soon arose as to its extent. The northern limit of the improvement was the Raccoon Fork, and the contention on one side was that the grant extended no further than the improvement, and on the other that there being no limitation in the granting clause, it included lands on either side of the river up to its source, or at least to the northern boundary of the State. This question was submitted at various times to the general executive officers of the United States having charge of the Land Department, with the result that conflicting opinions were given by them thereon. On February 23, 1848, Ricard M. Young, the Commissioner of the General Land Office, by letter addressed to the State authorities, ruled that "the State is entitled to the alternate sections within five miles of the Des Moines river, throughout the whole extent of that river, within the limits of Iowa." On March 3, 1849, Robert J. Walker, Secretary of the Treasury, to whose department at that time the control of the administration of public lands belonged, replying to a communication from the representatives of the State of Iowa in Congress, sustained the ruling of the Commissioner of the General Land Office. In his letter he says :

I concur with you in the views contained in your communication, and am of the opinion that the grant in question extends, as therein stated, on both sides of the river, from its source to its mouth, but not to lands on the river in the state of Missouri. I have transmitted your communication and accompanying papers, with a copy of this letter, to the Commissioner of the General Land Office.

On June 1, 1849, notice was issued from the General Land Office to the registers and receivers of the local land offices to reserve from sale all the odd numbered sections within five miles of the river up to the northern limits of the State, and lists were directed to be prepared of the sales and locations within those limits already made, with a view of certifying the remainder to the State. After these lists had been completed, but before any further action was taken the Department of the Interior was created by Congress, and the administration of public lands transferred to that department; and on April 6, 1850, Thomas Ewing, the Secretary of the Interior, ruled that the Raccoon Fork was the limit of the grant. His ruling is contained in a letter of that date, to the Commissioner of the General Land Office, as follows:

SIR: Having considered the question submitted to me connected with the claim of the State of Iowa, to select, under the act of August 8, 1846, lands for the improvement of the Des Moines river, I am clearly of the opinion that you cannot recognize the grant as extended above the Raccoon Fork without the aid of an explanatory act of Congress. It is clear to my mind, from the language of the act of August 8, 1846, itself, that it was not the intent of the act to extend it further.

He, however, added this further direction:

As Congress is now in session, and may take action on the subject, it will be proper, in my opinion, to postpone any immediate steps for bringing into market the lands embraced in the State's selections.

Application was made to the President to reverse this ruling. The question was referred by the President to the Attorney-General, and on July 19, 1850, Reverdy Johnson, the then Attorney-General, advised the President that he concurred with the views of the Secretary of the Treasury, and dissented from those of the Secretary of the Interior, holding that the grant extended to the northern limits of the State.

Before any action was taken on this opinion, President Taylor died, and a new administration succeeded, and on June 30, 1851, the then Attorney-General, John J. Crittenden, in response to inquiry gave it as his opinion, differing from his predecessor, that the grant terminated at the Raccoon Fork.

The Secretary of the Interior concurred in the opinion of the Attorney-General, but at the same time continued the reservation of the lands from market made by his predecessor, and afterward, believing that the question of title was one for the decisions of the courts, approved the selections made by the State, up to the northern limits, without prejudice to the rights of other parties. His letter of instructions to the Commissioner of the General Land Office, of date October 29, 1851, was in these words:

“DEPARTMENT OF THE INTERIOR, }
“*Washington, October 29, 1851.* }

“SIR:—I herewith return all the papers in the Des Moines case, which were recalled from your office about the first of the present month.

“I have reconsidered and carefully reviewed my decision of the 26th of July last, and, in doing so, find that no decision which I can make will be final, as the question involved partakes more of a judicial than an executive character which must ultimately be determined by the judicial tribunals of the country; and although my own opinion on the true construction of the grant is unchanged, yet, in view of the great conflict of opinion among the

executive officers of the government, and also in view of the opinions of several eminent jurists which have been presented to me in favor of the construction contended for by the State, I am willing to recognize the claim of the State, and to approve the selections, without prejudice to the rights, if any there be, of other parties, thus leaving the question as to the proper construction of the statute entirely open to the action of the judiciary. You will please, therefore, as soon as may be practicable, submit for my approval such lists as may have been prepared, and proceed to report for like approval lists of the alternate sections claimed by the State of Iowa, above the Raccoon Fork, as far as the surveys have progressed, or may hereafter be completed and returned.

“Very respectfully, etc.,

“A. H. H. STUART,

“Secretary.”

“The Commissioner of the General Land Office.”

And the lists having been made out, were by the Secretary approved in the qualified way indicated in the letter, and thereafter transmitted to the State authorities, and to the local land officers.

Subsequently, and at its December term, 1859, the question as to the extent of the grant came before this court, and in the case of *Dubuque & Pacific Railroad v. Litchfield*, 23 How., 66, it was held that the Raccoon Fork was the northern limit of the grant, and that the State took no title to lands above that fork. After this decision, and on March 2, 1861, a joint resolution passed Congress in these words:

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That all the title which the United States still retain in the tracts of land along the Des Moines river, and above the mouth of the Raccoon Fork thereof, in the State of Iowa, which have been certified by said State improperly by the Department of the Interior, as part of the grant by act of Congress approved August eight, eighteen hundred and forty-six, and which is now held by bona fide purchases under the State of Iowa, be, and the same is hereby relinquished to the State of Iowa. 12 Stat. 251.

And on July 12, 1862, the following act:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the grant of lands to the then Territory of Iowa, for the improvement of the Des Moines river, made by the act of August eight, eighteen hundred and forty-six, is hereby extended so as to include the alternate sections (designated by odd numbers) lying within five miles of said river, between the Raccoon Fork and the northern boundry of said State; such lands are to be held and applied in accordance with the provisions of the original grant, except that the consent of Congress is hereby given to the application of a portion thereof to aid in the construction of the Keokuk, Fort Des Moines and Minnesota railroad, in accordance with the provisions of the act of the General Assembly of the State of Iowa, approved March twenty-two, eighteen hundred and fifty-eight. And if any of said lands shall have been sold or otherwise disposed of by the United States before the passage of this act, excepting those released by the United States to the grantees of the State of Iowa under the joint resolution of March second, eighteen hundred and sixty-two, the Secretary of the Interior is hereby directed to set apart an equal amount of lands within said State to be certified in lieu thereof: provided, That if the said State shall have sold and conveyed any portion of the lands lying within the limits of this grant the title of which has proved invalid, any lands which shall be certified to said State in lieu thereof by virtue of the provisions of this act shall inure to and be held as a trust fund for the benefit of the person or persons respectively whose titles shall have failed as aforesaid. 12 Stat. 543, c. 161.

Long prior to the last three matters noticed, the State had taken action in respect to the improvement of the Des Moines river, and had disposed of the lands covered by the grant as it was claimed to be, including those above as well as those below the Raccoon Fork. Such action and disposition had been in this way: Some work was done by the State, in the first instance, through its board of public works. Therefore, and on December 17, 1858, a contract was made with Henry O'Reilly therefor. This was released on June 8, 1854, and on June 9, 1854, a new contract was entered into between the State and the principal defendant herein, the Des Moines Navigation and Railway Company. By its terms the Navigation Company was to expend, in the improvement, not less than \$1,300,000, and to receive in pay the lands at \$1.25 per acre; the lands to be conveyed from time to time as \$80,000 worth of work was done, in pursuance of the original act of Congress. Under this agreement the Navigation Company proceeded to do some work on the improvement. On March 22, 1858, the State of Iowa passed an act whose recital and first clause are as follows:

WHEREAS, The Des Moines Navigation and Railroad Company have heretofore claimed, and do now claim, to have entered into certain contracts with the State of Iowa, by its officers and agents concerning the improvement of the Des Moines river in the State of Iowa; and whereas, disagreements and misunderstandings have arisen, and do now exist, between the State of Iowa and said company, and it being conceived to be to the interests of all parties concerned to have said matters and all matters and things between said company and the State of Iowa settled and adjusted; now, therefore, be it

Resolved, by the General Assembly of the State of Iowa, That for the purpose of such settlement, and for such purpose only, the following propositions are made by the State to said company: That the said company shall execute to the State of Iowa full releases and discharges of all contracts, agreements and claims with or against the State, including rights to water rents which may have heretofore or do now exist, and all claims of all kinds against the State of Iowa, and the lands connected with the Des Moines river improvement, excepting such as are hereby by the State secured to said company; and also surrender to said State the dredge-boat and its appurtenances belonging to said improvement; and the State of Iowa shall, by its proper officer, certify and convey to the said company all lands granted by an act of Congress approved August 8, 1846, to the then Territory of Iowa, to aid in the improvement of the Des Moines river, which have been approved and certified to the State of Iowa by the general government, saving and excepting all lands sold or conveyed, or agreed to be sold or conveyed, by the State of Iowa, by its officers and agents, prior to the 23d day of December, 1853, under said grant, and said company, or its assignees, shall have the right to all of said lands as herein granted to them, as fully as the State of Iowa could have under or by virtue of said grant, or in any manner whatever, with full power to settle all errors, false locations, omissions or claims in reference to the same, and all pay or compensation therefor by the general government, but at the costs and charges of said company, and the State to hold all the balance of said lands, and all rights, powers and privileges under and by virtue of said grant, entirely released from any claim by or through said company; and it is understood that among the lands excepted and not granted by the State to said company are 25,487.87 acres lying immediately above Raccoon Fork, supposed to have been sold by the general government, but claimed by the State of Iowa. (Revised Laws of Iowa, 1860, p. 906.)

The proposition of settlement made by this act was accepted by the navigation company on April 15, 1858, and the terms of settlement carried into effect. On April 28, 1858, the Governor of the State certified to the President the amount expended in the work, and the amount of land to be conveyed to the navigation company under the settlement. The certificate was in these words:

" EXECUTIVE CHAMBER, IOWA, }
 " DES MOINES, April 28, 1858. }

" *To His Excellency, JAMES BUCHANAN, President of the United States:*

"I, Ralph P. Lowe, Governor of the State of Iowa, as required by act of Congress approved August 8, 1846, 'granting certain lands to the Territory of Iowa, to aid in the improvement of the navigation of the Des Moines river in said Territory,' do hereby certify that there has been expended from time to time prior to the date hereof on the improvement of said river, as the work has progressed, and the money has been required, under certain contracts made by the State of Iowa with the Des Moines Navigation and Railroad Company the sum of three hundred and thirty-two thousand, six hundred and thirty-four and $\frac{18}{100}$ dollars (\$332,634.04), and in consideration of said expenditures on said improvement, and in pursuance of the provisions of the act of Congress approved as aforesaid, there will be conveyed to said Des Moines Navigation and Railroad Company two hundred and sixty-six thousand, one hundred and seven and $\frac{23}{100}$ acres (266,107.23 acres) of the land belonging to said grant, and which have been certified and approved to the State of Iowa under said act for the prosecution of the improvement of said river, Des Moines.

"In testimony whereof, I, Ralph P. Lowe, Governor of the State of Iowa, have caused the great Seal of the State of Iowa to be hereunto affixed, together with my signature.

" [SEAL]

By the Governor.

RALPH P. LOWE.

ELIJAH SELLS,
Secretary of State."

And on the 8d of May, 1858, the Governor conveyed to the navigation company, by fourteen deeds, the lands referred to.

On September 28, 1889, the present suit was commenced by the filing of the bill in behalf of the United States, in the Circuit Court of the United States for the Northern District of Iowa; in which bill the complainant prayed that on final hearing a decree might be entered cancelling and setting aside the certificate of the United States made by the Secretary of the Interior, the resolution of settlement passed by the General Assembly of the State of Iowa, and the deeds of the Governor to the navigation company, made in pursuance of such settlement, and quieting and confirming plaintiff's title to all the lands. To this bill were made parties defendant the navigation company and several individuals holding title to tracts of land by conveyance from it. The navigation company demurred to the bill; the other defendants answered. Proofs were taken under the issues presented by the bill and answer; and on final hearing a decree was entered sustaining the demurrer dismissing the bill. 48 Fed. Rep. 1. From such decree the United States appealed to this Court.

Mr. Attorney-General, for the United States, appellant

ARGUMENT FOR APPELLANT.

This is a suit by the United States to reclaim from the defendants lands conveyed by legislative grant to the State of Iowa upon a trust for the purpose of improving the navigation of the Des Moines river, and received by the State upon that trust, but for which the defendants have conveyances

from the State in violation of that trust. Commencing in 1846, the date of the original grant, the subject matter has been one of constant dispute for over forty years. On the one hand speculators represented by the defendant, the navigation company, have claimed vast tracts of the best land in Iowa, under alleged grants from the State. On the other hand, hundreds, perhaps thousands, of hard-working pioneers have settled and made their homes upon these lands.

Other railroad companies have claimed them under other grants. The executive officers of the national government have made a multitude of conflicting rules in reference to them. The legislature of Iowa has passed statutes with reference to them; the executive of Iowa has attempted to dispose of them by administrative acts, and the courts of Iowa have attempted to settle their titles by judicial decisions. This court in a large number of cases involving collateral issues, has made many decisions, which, as between the parties before the court, are conclusive; but now, for the first time, the party possessed of the original title, the party which made the grant to the State upon the trust, the only party which ever had, or now has, a right to question the action of its trustee in the premises—the United States—comes into court, asserts that the conveyances under which the defendants claim the title have been made in violation of its rights, shows that the conditions upon which the trust was created have been violated throughout, and demands a restoration of so much of the property as has not passed into the hands of innocent purchasers without notice.

Such being the case in presenting the claim of the United States I shall have little to do or to say with reference to the action of any party except the United States; and little to do and little to say with reference to the action of the United States, except as it has spoken and acted through Congress, which was the only branch of the government by which this land could be conveyed. The sole authoritative action of the United States in the premises, by which title to this property has been or could be conveyed, is found in three acts of Congress, viz: the act of August 8, 1846 (*ante* 511), the joint resolution of March 2 1861, (*ante* 513), and the act of July 12, 1862 (*ante* 515).

The first of these acts was accepted by the legislature of Iowa January 9, 1847. The State thereby took these lands in trust and could make no conveyance thereof, except according to the terms of the act of 1846. Congress not only never released the lands from the trust, but in the act of 1862, under which the defendants claim, expressly provided that the grant of lands above the fork should be subject to all the terms of the trust in the statutes of 1846.

I. As a trustee, the State of Iowa held these lands just as any other trustee would have held them. It took them, not as a sovereign in its sovereign governmental capacity, but as a municipal corporation dealing with property interests, and as a trustee to execute the trust reposed in it by the grant. *Dillon Mun. Corp.* 3d ed., §§ 567–573; *Vidal v. Girard*, 2 How., 127; *Mayor of Philadelphia v. Elliott*, 3 Rawle, 170; *Perin v. Carey*, 24 How., 465; *Girard v. Philadelphia*, 7 Wall., 1; *Swann v. Lindsey*, 70 Alabama, 507. Taking the property under said trust, the State, as trustee, could dispose of it only in accordance with the terms of the trust. *Schulenberg v. Harriman*, 21 Wall., 44; *Farnsworth v. Minnesota & Pacific Railroad*, 92 U. S., 49; *Bice*

v. Railroad Co., 1 Black, 258; *Grinnell v. Railroad Co.*, 103 U. S., 739; *Wheeler v. Walker*, 2 Connecticut, 196; S. C. 7 Am. Dec., 264; *Hayden v. Sloughton*, 5 Pick., 528.

Upon these authorities it may and will be assumed in this argument that the State of Iowa took the title to the lands covered by the act of 1846 in trust, and that it could not make a title to them by conveyance, except in accordance with the terms of the trust.

II From August 8, 1846, to March 2, 1861, no further action was taken by Congress with reference to this land grant. A vast amount of negotiations between the executive officers of the general government, the officers of the State of Iowa, and private citizens, and a vast amount of legislation by the State of Iowa, and negotiations and contracts between that State and sundry parties, having or claiming to have an interest in these lands, were had. But all such negotiations, pretended contracts and legislation were utterly void and ineffective so far as the lands in dispute are concerned, (if for no other reason,) because the grant, under the statute of 1846, did not cover an acre of land north of the Raccoon Fork. *Dubuque & Pacific Railroad v. Litchfield*, 23 How., 66. Then came the joint resolution of March 2, 1861, *ante* 513, which brings us to the main point of contest, at least so far as this argument is concerned. The Des Moines Navigation and Railway Company contends that it is within the scope and meaning of this joint resolution that on March 2, 1861, it held the lands in controversy as a *bona fide* purchaser under the State of Iowa. This we deny. Upon this question of *bona fides* the burden, both of averment and proof, is on the defendants.

So far as the navigation and railway company is concerned, the case was dismissed upon demurrer to the bill, that company being claimant of most of the lands. It is by defendants, of course, conceded that the averments of the bill are to be taken as true, but it is contended that these averments are insufficient to put in issue this question of *bona fides*. To this assertion, I answer that the question of *bona fides* is a question of fact; that if it were a law case it would be a question for a jury; and that in a pleading an averment of *bona fides* or the reverse, is in itself an averment of fact.

It may be that, in some cases, upon motion, a naked allegation of *bona fides*, or the reverse, might be required to be made more specific; but as against a denial, or as against a demurrer, it is sufficient as an averment of a fact. The averments in the bill, admitted by the demurrer, are: that the company did but a very small fraction of the work it pretended to do; that it abandoned the undertaking covered by its contract; that it received, in lands below Raccoon Fork, a sum vastly in excess of any just demand; that in short, very little expenditure was made upon this great work, for which the vast land grant was made by Congress, and that for such work as was done the company was paid several times more than the amount to which it was entitled.

It further appears by averments in the bill, as well as by the Exhibit A, being the joint resolution of the legislature forming substantially the alleged contract between the State and the company in 1858, that from beginning to end there was no pretense of compliance with the terms and conditions of the trust, as set out in the grant of 1846, but that both this company and the State appear to have treated the act of Congress of 1846,

as making a grant to the State, absolute and unrestrained by any conditions whatsoever. Under these circumstances it seems too plain for argument, first, that this company was not, as matter of fact, a *bona fide* purchaser or holder of these lands, and second, as matter of law, that no party, with notice, receiving a deed from a party holding the title to lands in trust, in violation of the terms of such trust, can be a *bona fide* holder of such lands. Perry on trusts, 277; Bl. Com. Book II, 337.

The bill further alleges that at the date and passage and approval of said resolution of 1861, and as the foundation and cause of the same, a large number of persons had in good faith, bought of the State of Iowa, paying cash therefor, large quantities of land for the purpose of making their homes thereon, and had with such purpose actually taken possession thereof and settled thereon, and were then holding the same, and it was for the purpose of protecting these persons that said resolution of Congress was passed, and they were the persons meant and intended in said resolution, and no other, who are referred to in said resolution as *bona fide* purchasers of the State of Iowa. To these persons, therefore, who were entitled to protection in the occupation of the lands they had purchased in good faith, and in pursuance of the repeated decisions of the executive officers of the government, and who had improved the lands and made their homes upon them, this resolution could and was intended to apply.

But as matter of law, it is quite immaterial to whom the resolution did apply, for it is very clear that it did not and could not apply to the navigation company, and that is sufficient for the purposes of this case.

III. If, as seems clear, this company took nothing under the joint resolution of March 2, 1861, the next question is, did it take anything under the act of Congress of July 12, 1862? The legal effect of that act was to convey to the State of Iowa, upon exactly the same terms as were prescribed in the original grant of 1846, the lands within the limits named north of the Racoon Fork and south of the northern boundary of the State of Iowa, except as those terms are modified in the provision "that the consent of Congress is hereby given to the application of a portion thereof to aid in the construction of the Keokuk, Fort Des Moines and Minnesota railroad, in accordance with the provisions of the act of the General Assembly of the State of Iowa, approved March 22, 1858." As under the act of 1846, the State was a trustee, and could not make a conveyance of an acre of the lands, except in accordance with the provisions of the trust, so, after the enactment of this law, it held the lands above the fork subject to the same limitations and conditions. The effect of those limitations and conditions has already been discussed.

IV. This brings us to the question whether, by reason of estoppels, Iowa statutes or otherwise, the navigation company can claim anything under the grants from the State of 1858 in the land north of the Racoon Fork. Our contention is, that, aside from the fact that the State held these lands in trust, and could therefore only convey in accordance with the trust, the navigation company can claim nothing under the grants of 1858 for the reason that the grants contained no warranty, and therefore a subsequent title does not inure to the benefit of the navigation company.

There are, however, decisions which uphold the proposition that a conveyance, such as this, being in direct breach of trust, would be void, and therefore, even if accompanied by warranties, would not work a grant by

estoppel; but as in this case there are no covenants that question is not material.

There is, however, another reason why the navigation company cannot claim these lands, and could not even if the pretended grant by the State were accompanied by covenants of warranty. An estoppel by deed is operative against the grantor to prevent fraud, and injustice. The principle is that a grantor who assumes to convey and warrant property which he has not, if he afterward acquire it, shall not be permitted to assert his title against his grantee, because to do so would be to work a wrong; but this principle would have no application to the Federal government in this case, and the navigation company is in no condition to assert such a principle. The Federal government conveyed this property to the State upon a trust; the navigation company attempted to obtain it from the State through a breach of this trust. Under these circumstances, upon no principle can a grant by estoppel be set up by the navigation company against the government. Nor is the case of the defendant helped by the Code of Iowa, of which section 1202 reads as follows: "Where a deed purports to convey a greater interest than the grantor was at the time possessed of, any after-acquired interest of such grantor to the extent of that which the deed purports to convey inures to the benefit of the grantee." The defendant can get no benefit from this statute because it does not apply to the State at all. Bacon's Abridgement, tit. Prerogative, 3-5; *United States v. Knight*, 14 Pet., 801, 815; *Dollar Savings Bank v. United States*, 19 Wall., 227, 239; *United States v. Greene*, 4 Mason, 427.

V. But it is objected that this claim is stale; that the United States ought to be barred by its laches; that this suit might have been brought many years ago; that this navigation company has been paying the taxes and expending money on this land, etc. The answers to all this are very plain and easy. First, the claims of the United States are not subject to statutes of limitation, nor can the charge of laches be successfully asserted against the United States. *United States v. The Dallas Military Road Company*, 140 U. S. 599, 632; *United States v. Insley*, 130 U. S. 263, 266. And in the second place, if the suit were by a private citizen, the plea of laches would not be available, because it is the case of an express trust, and until the State of Iowa in some authoritative manner repudiates the trusts, the statute of limitations would not begin to run, and the charge of laches would not be well founded. The claim that the defendant has an equity by reason of having expended money in taxes, etc., is fully answered in one of the cases upon which the defendant mainly relies, namely, *Homestead Company v. Valley Railroad*, 17 Wall., 153, where parties whose good faith was not challenged had made large expenditures in the payment of taxes, but were denied by this court any equities by reason thereof.

VI. Finally, it is contended that whatever may be the merits of this case they are forelosed by the adjudications of this court in the large number of decisions already made in collateral cases which are cited by appellees. I think it is not difficult to show that this contention is unfounded, and that there is before the court a broad highway of solid legal principle upon which the court may travel to the conclusion sought by the government, without touching, much less crossing or upsetting, any decision heretofore made by this court. I have carefully examined all the decisions of this court cited by

the defendants upon this question, and in not one of them is there a sentence that shows that the *bona fides* of the navigation company or of the other defendants as holders of this property has ever been questioned, or the right of the United States to demand an accounting of its trustees, or to assert its title to lands which have been conveyed in violation of the plain terms of the trust under which the title passed from the United States, has ever been raised or considered for a moment. The contest here is not between *bona fide* settlers as against each other, but this litigation is in the interests of *bona fide* settlers against speculators who have appropriated these lands in violation of law and of the principles of common honesty.

VII. The only other question calling for attention is the relation of the appellees, other than the navigation company; and this, I think, presents no difficulty. They claim as innocent, *bona fide* purchasers from the navigation company. If, as we think is entirely clear, it is shown that the title of the navigation company is not good, then its grantees cannot succeed except as they show themselves to be *bona fide* purchasers, for value, and without notice. The burden of proof as to the *bona fides* in this matter is upon these claimants. *Clements v. Moore*, 6, Wall., 299; *Haskins v. Warren*, 115, Mass. 514; *Nickerson v. Meacham*, 5, McCrary 511; *Peck v. Mallams*, 10, N. Y. 509; *Lakin v. Sierra Butte Gold Mine Company*, 25, Fed. Rep. 837.

MR. C. H. GATCH for the appellees except the Des Moines Navigation and Railway Company. MR. WILLIAM CONNOR was with him on the brief.

MR. BENTON J. HALL for the Des Moines Navigation and Railway Company, appellee. MR. FRANK T. BROWN was with him on the brief.

MR. JOHN Y. STONE for appellant. MR. D. C. CHASE also filed a brief for same.

MR. JUSTICE BREWER, after stating the case, delivered the opinion of the court.

OPINION OF THE COURT.

Prior to the decision of this court in *Dubuque, etc., Railroad Co. v. Litchfield*, 23 How., 66, which decision was announced in 1860, it was a disputed question whether the grant extended above the Raccoon Fork. The opinions and rulings of the executive officers of the government were conflicting, and it is not strange that many settled upon these lands in the belief that they were public lands of the United States and open to settlement. But if they were not in fact open to settlement—if the title legally and fairly to the navigation company — no relief from the hardships occasioned by their mistake can be furnished by the courts, whose functions are limited to declaring where, in the face of conflicting claims, the title really rests. We pass, therefore, to the consideration of the matter of title. It will be observed, in the first place, that there is in this case no question as to priority of claim. The single question is whether the defendant's title is good as against the government.

If so, it is unquestionably prior to all claims of the settlers, for, as appears, as early as June, 1849, the lands to the northern limits of the State were reserved from settlement and sale by direction of the Land Department; and this reservation was continued in force notwithstanding the subsequent conflicting rulings as to the extent of the grant and the

adjudication of this court as to the extent of its limits. The validity of this reservation was sustained in the case of *Wolcott v. Des Moines Company*, 5 Wall, 681, decided at December term, 1866. In that case it was held that, even in the absence of a command to that effect in the statute, it was the duty of the officers of the Land Department, immediately upon a grant being made by Congress, to reserve from settlement and sale the lands within the grant; and that, if there was a dispute as to its extent, it was the duty to reserve all lands which, upon either construction, might become necessary to make good the purposes of the grant. This ruling as to the power and duty of the officers of the Land Department has since been followed in many cases. *Bullard v. Des Moines & Fort Dodge Railroad*, 122 U. S. 167, and cases cited in the opinion.

As lands properly reserved are not open to settlement or sale, it follows that the lands above Raccoon Fork were at the time of the passage of the resolution of 1861 wholly within the disposing power of Congress; and no rights could have attached, by occupancy or otherwise, which would burden the title, or either legally or equitably affect any grant or disposition which Congress might then see fit to make. By that resolution Congress relinquished to the State all the title of the United States, (and that was a full and absolute title,) to such tracts of land as were held by *bona fide* purchasers under the State law; and by the act of the succeeding year, the grant was in terms extended to the northern limits of the State, so that all alternate sections above the Raccoon Fork, not theretofore disposed of by the State to *bona fide* purchasers, thereby passed to the State. As the original grant in 1846 was within settled rules of construction a grant *in presenti*, (*Desert Salt Company v. Tarpey*, ante 241, and cases cited in the opinion,) the act of 1862, which was a mere extension of the grant, took effect and passed title at once to the State; and the resolution of 1861, which was in terms a relinquishment, also operated as an immediate transfer of title. By the reservation therefore, full title was retained in the United States; and by the resolution of 1861, and the act of 1862, the same full title passed *eo instanti* to the State. But if by the resolution title passed to the State, it also at the same time passed through the State to the real beneficiaries of this resolution, to-wit, *bona fide* purchasers under the State of Iowa. Section 1202 of the Code of Iowa, of 1851, reads as follows:

"Where a deed purports to convey a greater interest than the grantor was at the time possessed of, any after-acquired interest of such grantor to the extent of that which the deed purports to convey inures to the benefit of the grantee." The deeds made by the State to the navigation company recite that, "The State of Iowa does hereby sell, grant, bargain and convey to the said Des Moines Navigation and Railroad Company the following referred to and described lands, to-wit:" (describing them) "to have and hold the above described lands and each and every parcel thereof, with all the rights, privileges, immunities and appurtenances of whatever nature thereunto belonging." These were deeds purporting to convey a full title. That is the general rule, and such is the import of section 1232, Code of Iowa, 1851, prescribing forms for deeds. Even if there were no such statute with respect to after-acquired titles, the manifest intent of Congress in the resolution was, not to transfer the title to the State to be by it disposed of as it saw fit, but to the State solely for the benefit of *bona fide* purchasers.

The inference from the language, standing by itself, is made certain by the act of 1862, where it refers to the lands covered by this resolution as lands "released by the United States to the grantees of the State of Iowa, under the joint resolution of March 2, 1862." This is an interpretation by Congress of the scope of that resolution, and shows to whom Congress intended that the lands should pass. Was the Navigation Company a *bona fide* purchaser under the State? Of course if it was, the other defendants who hold under it also were. It is claimed by the appellant that the *bona fide* purchasers referred to were certain parties who had bought portions of these lands from the State of Iowa, paying cash therefor, for the purpose of making homes, and who had taken possession thereof and were then occupying the same. But the term, "*bona fide* purchaser," has a well settled meaning in the law. It does not require settlement or occupancy. Any one is a *bona fide* purchaser who buys in good faith and pays value. To limit the term as here used to settlers is to interpolate into the statute a restriction which neither the language nor the surrounding circumstances justify. The term itself, as stated, has no such restricted meaning; and while it may be that there were individuals holding tracts which they had separately settled on and paid for, yet it was also true that the great body of the lands had been conveyed to the Navigation Company in payment for work done on the Des Moines improvement. This was a well-known fact; and if Congress had intended to distinguish between settlers and other purchasers, it would not have used language whose well-understood meaning included both. If anything can be drawn from the debates in Congress at the time of the passage of this resolution, it sustains this construction: As appears from the Senate proceedings, when the resolution was pending, the fact that a large portion of these lands had been conveyed to the navigation company for work done on the improvement, was stated, and an attempt was made to limit the relinquishment to lands "by the said State sold to actual settlers." Instead of that, the words now used were inserted, to-wit, "*bona fide* purchasers under the State of Iowa." Congressional Globe, part 2, 2d Sess. 36th Congress, 1180 to 1183. Independently, however, of any influence from these Congressional proceedings, there can be no doubt that a party doing work under a contract with the State, making a settlement and receiving a conveyance of these lands in payment for that work, is a *bona fide* purchaser. If so, this cause of action fails, and the bill must be dismissed. But the case does not rest here. The title to these lands has often been brought in question in cases determined by this court, and its uniform ruling has been in favor of the validity of the title of the navigation company. A review of some of these cases will be instructive. In *Walcott v. Des Moines Company*, *supra*, it appeared that Walcott had purchased from the navigation company, the principal defendant in this case, a half section of land above the Raccoon Fork, and received a warranty deed therefor. On the decision in *Dubuque & Pacific Railroad v. Litchfield*, *supra*, that the grant extended only to the Raccoon Fork, he sued the navigation company for breach of covenant, alleging that the title to the tract sold had failed. This court affirmed the judgment of the circuit court against him. After referring to its decision in respect to the extent of the grant of 1846, it quoted the resolution of 1861 and the act of 1862, and added: "if the case stopped here it would be very clear that the plaintiff could

not recover; for, although the State possessed no title to the lot in dispute at the time of the conveyance to the Des Moines Navigation and Railroad Company, yet, having an after-acquired title by the act of Congress, it would inure to the benefit of the grantees, and so in respect to their conveyance to the plaintiff. This is in accordance with the laws of the State of Iowa."

It then noticed the contention of the plaintiff, that the title to this tract did not pass to the navigation company by this later legislation, because prior thereto, and on May 15, 1856, Congress had made a grant to the State of six alternate sections on each side of certain proposed railroads, to aid in their construction. The tract was within the limits of this grant, but the court held that the title to it did not pass thereby, because of the previous reservation made in 1849, the grant by its terms excepting from its operation all lands reserved by "any act of Congress, or in any other manner by competent authority, for the purpose of aiding in any objects of internal improvements, or for any purpose whatsoever." It will be seen that this decision not only determined the validity and scope of the reservation, but also interpreted the effect of the resolution, as operating to transfer full title to the navigation company.

In 1873, the cases of *Williams v. Baker*, and *Cedar Rapids Railroad Co. v. Des Moines Navigation Co.*, 17, Wall., 144, and *Homestead Company v. Valley Railroad*, 17, Wall., 153, were decided. The first two cases were disposed of by one opinion. Both were suits to quiet title. One side claimed under the river grant and the other under the railroad grant of 1856. Decrees in favor of the river grant were sustained. In the opinion, the court noticed the long contest as to the scope of the original grant, and the final determination thereof, in the case of *Railroad Company v. Litchfield*. It then observed: "This decision was received as a final settlement of the long contested question of the extent of the grant. But it left the State of Iowa, which had made engagements on the faith of the lands certified to her, in an embarrassed condition, and it destroyed the title of the navigation company to lands of the value of hundreds of thousands of dollars, which it had received from the State for money, labor and material actually expended and furnished. What was also equally to be regretted was that many persons, purchasers for value from the State or the navigation company, found their supposed title an invalid one." And after referring to the legislation of 1861 and 1862, it added: "This legislative history of the title of the State of Iowa, and of those to whom she had conveyed the lands certified to her by the Secretary of the interior, as a part of the grant of 1846, including among her grantees the Des Moines Navigation and Railroad Company needs no gloss or criticism to show that the title of the State and her grantees is perfect, unless impaired or defeated by some other and extrinsic matter which would have that effect," and closed the opinion in these words:

"We therefore reaffirm, first, that neither the State of Iowa nor the railroad companies, for whose benefit the grant of 1856 was made, took any title by that act to the lands then claimed to belong to the Des Moines river grant of 1846; and, second, that by the joint resolution of 1861, and the act of 1862, the State of Iowa did receive the title for the use of those to whom she had sold them as part of that grant, and for such other purposes as had become proper under that grant."

In the third case, which was also a contest between a claimant under the railroad grant and parties claiming under the river grant, the validity of the latter was affirmed, and in its opinion the court said:

"It is, therefore, no longer an open question that neither the State of Iowa nor the railroad companies, for whose benefit the grant of 1856 was made, took any title by that act to the lands then claimed to belong to the Des Moines river grant of 1846, and that the joint resolution of 2d of March, 1861, and the act of 12th of July, 1862, transferred the title from the United States and vested it in the State of Iowa for the use of its grantees under the river grant."

Again, in 1879, the question of this grant came before this court in *Wolsey v. Chapman*, 101 U. S., 755, 771. In that case the claim adverse to the river grant originated in this way: On September 4, 1841, Congress passed an act (5 Stat. 458, c. 16), by the eighth section of which there was granted to each State 500,000 acres of land for the purposes of internal improvement. By the Constitution of Iowa, under which the State was admitted, this grant was appropriated to the use of common schools (Constitution of Iowa, 1846, Article 9, "School Funds and Schools," Section 3), and this appropriation was assented to by Congress by a special act. (9 Stat. 849.) On July 20, 1850, the agent of the State having charge of school lands selected the particular tract in controversy as a part of this school grant; and thereafter, and in 1853, the appropriate proceedings being had, a patent issued by the State to Wolsey.

The grant of 1841 was one which required selection, and so no rights accrued to the State to this tract under such grant until the selection on July 20, 1850, but that as we have seen, was several months after the lands had been reserved for the river grant. The court, in an elaborate opinion by Chief Justice Waite, reviewed all the legislation and the previous decisions of the court, and reaffirmed those decisions. The deed from the State to the navigation company, under which Chapman claimed, being subsequent to the patent from the State to Wolsey, it was contended that the former could not question the title thus previously conveyed. Upon this matter the court said: "Of this we entertain no doubt. If the State had no title when the patent issued to Wolsey, he took nothing by the grant. No question of estoppel by warranty rises, neither does the after-acquired title inure to the benefit of Wolsey, because when the United States made the grant in 1861, it was for the benefit of *bona fide* purchasers from the State, under the grant of 1846. This is evident as well from the tenor of the joint resolution of 1861 as from the act of 1862. The relinquishment under the joint resolution is of all the title which the United States retained in the tracts of land above the Raccoon Fork, 'which have been certified to said State improperly by the Department of the Interior as part of the grant by the act of Congress approved August 8, 1846, and which is now held by *bona fide* purchasers under the State of Iowa;' and by the act of 1862 the lands are in terms to be held and applied in accordance with the provisions of the original grant. This legislation, being in *pari materia*, is to be construed together, and manifests most unmistakably an intention on the part of Congress to put the State and *bona fide* purchasers from the State just where they would be if the original act had itself granted all that was finally given for the river improvement. The original grant contemplated sales by

the State in execution of the trust created, and the *bona fide* purchasers referred to must have been purchasers at such sales. 'This being so, the grant when finally made inured to the benefit of Chapman rather than Wolsey.'" At the same term the case of *Litchfield v. County of Webster* was decided, 101 U. S. 773, 775. The question in that case was at what time the title to these lands passed from the United States, and the lands became subject to taxation. In disposing of that question, the Chief Justice, speaking for the court, observed: We think, however, that for the year 1862 and thereafter, they were taxable. By the joint resolution, Congress relinquished all the title the United States then retained to the land which had before that time been certified by the Department of the Interior as part of the river grant, and which were held by *bona fide* purchasers under the State. No further conveyance was necessary to complete the transfer, and the description was sufficient to identify the property. The title thus relinquished inured at once to the benefit of the purchasers for whose use the relinquishment was made. All the lands involved in this suit had been certified, and Litchfield, or those under whom he claims, were *bona fide* purchasers from the State.'" Again, in 1888, the case of *Dubuque & Sioux City Railroad v. Des Moines Valley Railroad*, 109 U. S. 329, came to this court on error to the supreme court of the State of Iowa. This was an action to recover lands and quiet title, and in which the parties respectively claimed under the railroad grant of 1856 and the river grant; and, again, the Chief Justice delivered the opinion of the court, and in it said: "The following are no longer open questions in this court: That the act of July 12, 1862, c. 161, 12 Stat. 548, 'transferred the title from the United States and vested it in the State of Iowa, for the use of its grantees under the river grant.' *Wolcott v. Des Moines Company*, 5 Wall., 681; *Williams v. Baker*, 17 Wall., 144; *Homestead Company v. The Valley Railroad Company*, 17 Wall., 158; *Wolsey v. Chapman*, 101 U. S., 755, 767."

Still later, and in 1886, another attempt was made to disturb the title held under the river grant in the case of *Bullard v. Des Moines & Fort Dodge Railroad*, 122 U. S. 167, which also came here on error to the supreme court of the State of Iowa. The contention in that case in behalf of the plaintiff in error was that the resolution of 1861, which relinquished to the State the title to lands held by *bona fide* purchasers under it, operated to terminate the reservation from sale made by the Land Department for the benefit of the river grant, and thus left all lands above the Raccoon Fork not then held by *bona fide* purchasers open to settlement and free for the attaching of any other grant from that time and up to the act of 1862, which in terms extended the river grant to the northern limits of the State, and, of course, included all lands, whether held by *bona fide* purchasers or otherwise. But this court sustained the decision of the supreme court of Iowa, and ruled that the reservation from sale made by the Land Department was not terminated by the resolution of 1861, but continued in force until the act of 1862. Such have been the decisions of the court in respect to this grant and titles, decisions running through twenty-five years, all affirming the same thing, and all without dissent. It would seem, if the decisions of this court amount to anything, that the title of the navigation company to these lands was impregnable. Indeed, the emphatic language more than once used, as quoted above, appears like a protest against any further assault upon that title.

Nor has this line of decisions been confined to this court. It runs through the reports of the supreme court of Iowa. In addition to the two cases, heretofore referred to, coming from that court to this, and in which its decisions were sustained, may be noticed the following: *Bellows v. Todd*, twice before that court, and reported in 34 Iowa, 18, and 39 Iowa, 209. This was an action of ejectment brought by Bellows, holding under the navigation company, against Todd, claiming to have settled upon the premises under the pre-emption and homestead laws of the United States in 1860. On the first trial the court refused to give the following instruction:

"If the jury find from the evidence that the lands in controversy were certified to the State of Iowa in 1853, under the act of Congress of 8th August 1846, and that the same have been conveyed by the State of Iowa to the Des Moines Navigation and Railroad Company, and by said company to plaintiff's grantors, and by them to the plaintiff in this action, then the plaintiff is entitled to recover." When the case came before the supreme court, (34 Iowa,) the refusal to give this instruction was adjudged error, and the case remanded for a new trial. On the second trial the plaintiff requested the following instruction:

"The plaintiff in this action claims title to the lands described in his petition under conveyances from the grantees of the Des Moines Navigation and Railroad Company, and the defendant, as one ground of his defense, alleges that he has been in the continuous occupation and possession of said land for ten years prior to the commencement of this action, and that by reason of such occupation and possession his title is superior and paramount to that of the plaintiff; but if the jury find from the evidence that this land was certified to the State of Iowa, under the act of Congress of August 8, 1846, and has been conveyed by the State to the Des Moines Navigation and Railroad Company, under which plaintiff holds, then the State having acquired title to said land by the joint resolution of Congress of March 2, 1861, the title of the State, so acquired, inured to the benefit of said company and its grantees and the plaintiff, and if this action was commenced within ten years from the date of the passage of said joint resolution, then the plaintiff is entitled to recover in this action, notwithstanding the alleged occupation and possession of defendant," which was refused; and in 39 Iowa the refusal to give this instruction was adjudged error, and the judgment reversed and the case remanded. The significance of this instruction is apparent, inasmuch as the action was commenced on May 19, 1870, less than ten years from the resolution of March, 1861.

In its opinion in this last case the court observes "that the title which the State acquired under the resolution of March 2, 1861, inured to the benefit of the Des Moines Navigation Company and its grantees, under the circumstances set forth in the instruction, is elemental. Revision, §2210; Code, §1931."

In addition, there is a series of cases of which *Stryker v. Polk County*, 22 Iowa, 131; *Litchfield v. Hamilton County*, 40 Iowa, 66; and *Goodnow v. Wells*, 67 Iowa, 654, are examples, in which it was held that these lands were subject to taxation for the year 1861. Of course, they could not be subject to taxation unless by the resolution the title had passed not simply from the United States, but also through the State to its grantees; and repeatedly, in different ways, it is asserted in the opinions in these cases that the title had so passed.

We have thus a concurrence of opinion on the part of the supreme court of Iowa and this court for a quarter of a century in favor of the validity of the title acquired by the navigation company. It would seem as though the period of rest as to this question of title ought by this time to have been reached. But the Gov-

ernment is the complainant, induced doubtless to bring this suit by the act of the legislature of March 28, 1888, which purports to relinquish for the State its trust and to reconvey to the United States all its right and title to these lands, as well as by the urgent appeals of the settlers, and the claim is, that its presence as a party introduces new questions into the litigation, questions not at all affected by the prior decisions. It is the original grantor, and its contention is that while the title of its grantee may be unassailable by other persons, it has the right to challenge it because the grant was made in trust for a specific purpose, and that trust has not been properly executed, nor the lands appropriated to the purposes thereof. That the proposition of law which underlies this claim is correct, cannot be doubted.

The grantor of lands conveyed in trust may be the only party with power to complain of the breach of that trust, or, on account of such breach, to challenge the title in the hands of the trustee or others holding under him; and the title conveyed, voidable alone at its instance, may be good as against all the world besides. Before, however, examining the applicability of this proposition of law to the cause at hand, one or two preliminary thoughts naturally arrest the attention. There has been long delay in presenting this claim. A third of a century has passed since the State conveyed to the [navigation company, and more than a quarter of a century since Congress relinquished and granted to the State the title to these lands. During that time there have been marvelous changes in the population, the industries, the business interests of the State; legislatures and courts have been busy determining rights and establishing relations based upon the vesting of title in the navigation company. A proposition to destroy this title, and to put at naught all that has been accomplished in respect thereto and based thereon during these years, is one which may well make us pause.

While it is undoubtedly true that when the government is the real party in interest, and is proceeding simply to assert its own rights and recover its own property, there can be no defense on the ground of laches or limitation, *United States v. Nashville, Chattanooga, etc., Railway*, 118 U. S. 120, 125; *United States v. Insley*, 130 U. S. 263; yet it has also been decided that where the United States is only a formal party, and the suit is brought in its name to enforce the rights of individuals, and no interest of the government is involved, the defense of laches and limitation will be sustained as though the government was out of the case, and the litigation was carried on in name, as in fact, for the benefit of private parties. *United States v. Beebe*, 127 U. S. 338.

In that case a bill was brought by the United States to set aside certain patents issued to one Roswell Beebe and the charge was that Beebe by fraudulent practices obtained the patents. But it also appeared that certain individuals claimed to have equitable title to the land by virtue of prior locations; and that the effect of a decree cancelling the patents would be simply to enable such other parties to perfect their equitable titles. Forty-five years had elapsed since the patents were issued, and this court declining to enter into any inquiry as to whether the patents were fraudulently obtained, ruled that the defense of laches was complete, because the government was only a nominal and not the real party in interest. The history of the present litigation shows that the long contest has been between the navigation company and its grantees on the one side and settlers claiming the right to pre-emption or homestead, or parties claiming under the railroad grants, on the other. The bill alleges:

"And complainant further alleges and charges that, at the time of said settlement of 1858, and that at all other times theretofore, there existed in the constitu-

tion of the State of Iowa, from the time of the admission of said State into the Union in 1846, a provision in the words following, to-wit:

'The general assembly shall not locate any of the public lands which have been or may be granted by Congress to this State, and the location of which may be given to the general assembly, upon lands actually settled, without the consent of the occupant. The extent of the claim of any occupant so exempted shall not exceed three hundred and twenty acres.' That at the time of the pretended settlement, so made between the State of Iowa and the said navigation company, and at all times when the State has attempted to dispose of lands covered by the grant of 1846, and the said act of 1862, which are in controversy in this suit, said lands were occupied by persons who had settled upon them in tracts of not more than 320 acres to each person, in the belief that they were open to location, settlement, pre-emption and purchase under the land laws of the United States, and at said time they were occupying said lands in tracts not larger than 320 acres to each, and the said State of Iowa was thereby and therefore prohibited under said constitutional provision from disposing or attempting to dispose of any of the lands in controversy, since none of said persons so occupying said lands consented to any sale or disposition of them whatever." And in the brief of the Attorney General it is stated that "the contest here is not between *bona fide* settlers as against each other, but this litigation is in the interest of *bona fide* settlers against speculators who have appropriated these lands in violation of law and of the principles of common honesty."

The district judge, deciding this case in the court below, said: "Any purpose to call in question the title of parties in actual possession, holding under the State or the navigation company, is expressly disclaimed in the bill, it being averred that the benefit of a decree in favor of complainant is sought only as to such lands as are now actually occupied by settlers who do not hold title under the State or the navigation company, the same amounting to 109,057 acres." And, after deciding the legal question in favor of the navigation company, he goes on to discuss and suggest what in equity and justice the government should do for the benefit of these settlers. We should be closing our eyes to manifest facts if we did not perceive that the government was only a nominal party, whose aid was sought to destroy the title of the navigation company and its grantees, in order to enable the settlers to perfect their titles, initiated by settlement and occupancy; and in that event, the delay of thirty years is such a delay as a court of equity forbids. At any rate, it makes most apt the observation of Mr. Justice Miller, speaking for the court in the case of *United States v. Throckmorton*, 98 U. S. 61, 64, in which case a bill had been filed to set aside a decree rendered more than twenty years before:

"It is true that the United States is not bound by the statute of limitations, as an individual would be. And we have not recited any of the foregoing matters found in the bill as sufficient of itself to prevent relief in a case otherwise properly cognizable in equity. But we think these are good reasons why a bill which seeks under these circumstances to annul a decree thus surrounded by every presumption which give it support, shall present on its face a clear and unquestionable ground on which the jurisdiction it invokes can rest."

Even if this be regarded as a bill brought by the United States simply to protect its own interest, and recover its own property, still it is well settled that where relief can be granted only by setting aside a grant, a patent or other evidence of title, issued by the government, in the orderly administration of the affairs of the

land department, the evidence in support must be clear, strong and satisfactory. Monuments of title issued by the government are not to be lightly destroyed. *Kansas City, Lawrence, etc. Railroad v. Attorney-General*, 118 U. S., 682; *Maxwell Land Grant Case*, 121 U. S., 325, 381; *Colorado Coal Company v. United States*, 123 U. S., 307. In the second of these cases, Mr. Justice Miller, speaking for the court, said:

"It is not to be admitted that the titles by which so much property in this country, and so many rights are held, purporting to emanate from the authoritative action of the officers of the government, and, as in this case, under the seal and signature of the president of the United States himself, shall be dependent upon the hazard of successful resistance to the whims and caprices of every person who chooses to attack them in a court of justice; but it should be well understood that only that class of evidence which commands respect, and that amount of it which produces conviction, shall make such an attempt successful." Returning now to the special contention on the part of the government: It is scarcely necessary to determine whether the trust was one following the lands, or merely in the proceeds of the sales of the lands, and whose faithful performance is a question only between the United States and the State, as was finally determined to be the state of the trust created by the "Swamp land" grant. *Mills County v. Railroad Companies*, 107 U. S., 557.

We pass rather to inquire in what manner the State performed the duties or trust imposed by the acceptance of this grant, in so far as such performance affects the title to the lands in controversy. The general purpose of the grant was to aid the Territory or State in improving the navigation of the Des Moines river. The second section of the act prescribed the conditions under which the Territory or State might sell the lands, as follows:

SEC. 2. And be it further enacted, that the lands hereby granted shall not be conveyed or disposed of by said Territory, nor by the State to be formed out of the same, except as said improvements shall progress; that is, the said Territory or State may sell so much of said lands as shall produce the sum of thirty thousand dollars, and then the sales shall cease, until the Governor of said Territory or State shall certify the fact to the President of the United States that one-half of said sum has been expended upon said improvement, when the said Territory or State may sell and convey a quantity of the residue of said lands, sufficient to replace the amount expended, and thus the sales shall progress as the proceeds thereof shall be expended, and the fact of such expenditure shall be certified as aforesaid.

The third section declared that the price should not be less than the minimum price of other public lands. So that all that the act provided for was, that the State should appropriate the lands to the improvement of the river; that it should make no sales at less than \$1.25 per acre; and that its sales should not anticipate its expenditures by more than \$30,000. Now, it is not pretended that the State appropriated the lands to any other purpose, or that the price at which it sold was less than \$1.25 per acre. The contract between it and the navigation company provided for conveyances only as the work progressed, and money was expended by the company; and the settlement proposed by the legislature and accepted by the company, and the certificate made by the Governor to the President, showed that the navigation company had expended money enough to justify the conveyance of all the lands which were in fact conveyed.

On the face of the transaction, therefore, the duties imposed by the trust were exactly and properly performed, and the title of the navigation company passed to it in strict compliance with the very letter of the statute. But it is earnestly

contended that the navigation company was not a *bona fide* purchaser; that while it claimed to have expended \$330,000 on the improvement, in truth it had not expended half that amount; that by means of its false representations, and by threats of bringing suit against the State and obtaining damages against it, it induced the legislature to pass the resolution of 1858, offering terms of settlement; that the work of improving the river was unfinished, not more than one-tenth of the work necessary therefor having been done; and that the State has wholly abandoned the undertaking. With respect to the last two allegations it is not perceived how, if true, they can affect the title of the navigation company to lands deeded by the State to it in payment of work done.

Surely the title to lands which the State conveyed at the inception of the undertaking, either for cash or for work done thereon, cannot fail because the State failed to complete the improvement.

No land could have been sold if the purchaser's title had depended upon such a condition. If we examine the testimony, there is nothing in it worthy of mention tending to impeach the *bona fides* of the transaction between the State and the navigation company. Only one witness was offered by the plaintiff to prove the amount of work done by the navigation company, and the influences by which the action of the legislature was induced, and his testimony carries on its face abundant evidences of its own unworthiness. In the face of the deliberate proceedings of the legislature and the executive officers of the State in respect to a matter of public interest, open to inspection and of common knowledge, something more than the extravagant and improbable statements of one witness, made thirty years after the event, is necessary to overthrow the settlement. Indeed, counsel for the government make slight reference to this testimony, but rest their case upon the allegations of the bill, which, as against the principal defendant, the navigation company, were admitted by demurrer.

It is urged that there is an express averment that the navigation company and its grantees are not and never were *bona fide* purchasers of the lands, or any part thereof. But such a general averment, though repeated once or twice, is to be taken as qualified and limited by the specific facts set forth, to show wherein the transaction between the State and navigation company was fraudulent. Where a bill sets out a series of facts constituting a transaction between two parties, a demurrer admits the truth of those facts and all reasonable inferences to be drawn therefrom, but not the conclusion which the pleader has seen fit to aver. And the fact which stands out conspicuously, is the resolution proposing settlement which passed the legislature of the State of Iowa, in March, 1858. That act is beyond challenge. The knowledge and good faith of a legislature are not open to question. It is conclusively presumed that a legislature acts with full knowledge, and in good faith.

It is true the bill alleges that its passage was induced by the navigation company, by false representations and threats of suits, but such an allegation amounts to nothing. In Cooley's Constitutional Limitations (5th ed. 222), the author, citing several cases, observes: "From what examination has been given to this subject, it appears that whether a statute is constitutional or not is always a question of power; that is, a question whether the legislature in the particular case, in respect to the subject matter of the act, the manner in which its object is to be accomplished and the mode of enacting it, has kept within the constitutional limits and observed the constitutional conditions. In any case in which this question is answered in the affirmative, the Courts are not at liberty to inquire into

the proper exercise of the power. They must assume that legislative discretion has been properly exercised if evidence was required; it must be supposed that it was before the legislature when the act was passed; and if any special finding was required to warrant the passage of the special act, it would seem that the passage of the act itself might be held to be equivalent to such finding.

And, although it has sometimes been urged at the bar that the courts ought to inquire into the motives of the legislature where fraud and corruption were alleged, and annul their action if the allegations were established, the argument has in no case been acceded to by the judiciary, and they have never allowed the inquiry to be entered upon." See also *Fletcher v. Peck*, 6 Cranch, 87; *Ex parte McCordle*, 7 Wall., 508; *Doyle v. Continental Insurance Co.*, 94 U. S., 585; *Powell v. Pennsylvania*, 127 U. S., 678. And in this case the circumstances surrounding the transaction preclude the idea of misconduct or ignorance on the part of the legislature. The threat of suit, when the State could not be sued except at its own will, could not have been very persuasive. The work done by the navigation company was open to inspection. It was done along the line of the principal river in the State.

It was in fact made a matter of examination and report; and while the amount expended by the navigation company might not have been known to the exact dollar, yet in a general way, the cost of what had been done could easily have been ascertained and must have been known. But if no lack of good faith can be imputed to the State, the party making the offer of settlement, does it not follow necessarily that none can be imputed to the navigation company, the party accepting the offer; for how can fraud be imputed to one who simply accepts terms of settlement voluntarily offered by another? And if this settlement was made in good faith and without fraud, it is not clear that the navigation company, taking the lands which the State offered in payment for the work which it had done, took those lands as a *bona fide* purchaser, and, therefore, comes within the letter and spirit of the resolution of 1861?

And here the significance of this resolution is evident. It was passed by Congress after the settlement proposed by the Iowa legislature in 1858, had been accepted by the navigation company, and deeds had passed in accordance therewith. Its passage imports full knowledge of antecedent facts upon which it is based. In *Powell v. Pennsylvania*, 127 U. S., 678, 686, referring to action had by the legislature of the State, this court said: "The legislature of Pennsylvania, upon the fullest investigation as we must conclusively presume, and upon reasonable grounds, as must be assumed from the record," etc. So Congress, by this resolution of 1861, knowing that this settlement had been offered by the State of Iowa, and accepted by the navigation company, knowing that such act on the part of the legislature conclusively implied full knowledge and good faith, and that an acceptance of such offered settlement by the navigation company also implied good faith, knowing also that the conveyances made under this settlement embraced the major portion of the lands, must be assumed to have approved such settlement and intended to relinquish to the navigation company the title supposed to have been conveyed by the settlement and deeds. Surely it cannot be, that when it knew the import and implication of the legislative act, Congress thought to repudiate it, or invite investigation into a matter which otherwise stood foreclosed of all inquiry.

As its own acts were free from imputation, it knew that the acts of the legislature of the State of Iowa were also free from imputation, and that a settlement

which that legislature had offered could not be challenged for fraud; and with that knowledge it confirmed the title which the legislature of Iowa had attempted to convey. Surely, under those circumstances, the courts are not at liberty to probe the matters surrounding this settlement, to see if some party did not misrepresent the facts and utter falsehoods. So, if we narrow the inquiry to the mere language of the bill, in view of all the facts disclosed therein, and of those legislative and judicial proceedings which are matters of common knowledge and need not be averred, it is evident that the government has not made out its case. And, if we broaden the inquiry to all the facts disclosed by the testimony, it is clear beyond doubt that the navigation company was a *bona fide* purchaser within the meaning of the resolution of 1861, and intended as a beneficiary thereunder. It follows from these conclusions that there was no error in the ruling of the Circuit Court dismissing the bill, and its decree is affirmed.

So much has been said in previous reports relative to the Des Moines River land grant, that I have thought it unnecessary to occupy space here with a repetition of the history of said grant. There was published in the last biennial report of the Land Department, a complete list of the Des Moines River land patents issued by the State of Iowa to individuals who purchased those lands that were approved and certified to the State under the original Des Moines River grant of August 8, 1846. About nine hundred of these patents are safely deposited in this office ready for delivery to the persons entitled to them, upon the return of the certificate of purchase given to the original purchaser of the land.

MISCELLANEOUS.

Under this subdivision of my report I have included a statement, with some information under the head of "Meandered Lakes," and the conveyance of lands which do not belong to any of the Congressional grants.

THE MEANDERED LAKES.

A quite general opinion prevails that the title to the meandered non-navigable lakes in the State, is in the United States government, and that Congress should release the title to the State in order to preserve them by legislation from drainage, keeping these bodies of water, as near as possible, in their native beauty, as permanent places of resort for the pleasure and recreation of the people.

If the State should be recognized as owner of the beds of these lakes, it would not be for the purpose of selling. It would be owner only as a trustee for the public use.

Some have entertained the opinion that the title to these lakes passed to the State as swamp lands under the act of September 28, 1850, but the Secretary of the Interior has rendered decisions adverse to such view, and denied requests for such lakes to be drained, surveyed and listed as swamp lands.

In view of obtaining information in relation to the title to lake beds, I addressed a letter to the Secretary of the Interior, and the following letter was received in reply:

DEPARTMENT OF THE INTERIOR, }
GENERAL LAND OFFICE, }
WASHINGTON, D. C., May 17, 1893. }

The Secretary of State, Des Moines, Iowa:

SIR—I am in receipt, by reference from the Department, of your letter, dated April 21, 1893, requesting information relative to the title to beds of meandered lakes in the State of Iowa.

In reply, I have to state that when in the extension of the lines of the public surveys a lake is meandered, and the fractional lots bordering thereon have been entered under the general land laws or disposed of by the Government in accordance with the official plats, any land which may exist within the area of such lake, is not subject to survey and disposal by the United States.

See U. S. supreme court decisions in the cases of *Hardin v. Jordan* and *Mitchell v. Smale*, 140 U. S., 371, 406.

Very respectfully,

EDW. A. BOWERS,

Assistant Commissioner.

In support of the ruling given by the Hon. Commissioner in the foregoing letter, I submit herewith a decision of the Secretary of the Interior of March 17, 1892.

APPLICATION FOR SURVEY—MEANDERED LAKES.

F. M. PUGH ET AL.

The government has no jurisdiction to order a survey of lands lying within the meander line of a non-navigable lake, where the lands adjacent thereto have been patented or applications filed therefor.

Secretary Noble to the Commissioner of the General Land Office, March 17, 1892:

F. M. Pugh et al. have appealed from your decision of November 7, 1889, denying their application for the survey of lands within the meander lines of Saltese lake, in townships 24 and 25 north, range 45 east, Olympia, Washington.

The application was met by the protest of Lucy A. Sims, who claims a part of the land on the west side of the lake, which appears to be a body of non-navigable fresh water, three or four miles in length and from one-half to one mile in width.

The township was surveyed in September, 1877, and the plat was approved September 30, 1878. The lake was meandered by the survey, and lots contiguous to and surrounding the lake of various areas were designated as lots 1, 2, 3, etc. The lots in the odd numbered sections were listed by the Northern Pacific Railroad Company June 27, 1888, list 12.

Mrs. Sims claims lots 1 to 8, inclusive, bordering on the west side of the lake in Sec. 29, as grantee of said railroad company.

Lots 1 and 2, in Sec. 28, and bordering on the lake, were patented to F. A. Pugh, December 27, 1888; and lots 3, 4, and 5 in said section, also bordering on the lake, were patented to Adolph Rivers, May 26, 1888.

Homestead certificate 2390 was issued to Francis McK. Pugh, on April 22, 1889, for lot 6, in Sec. 28, and lots 1, 2, and 3, in Sec. 33, also bordering on the lake.

Lots 4 and 5, in Sec. 4, T. 24 N., R. 45 E., bordering on the lake, were patented to Hattie Wates October 12, 1891; and lot 7, in Sec. 5, in the last named township, was selected by said railroad company in list 12, June 27, 1888.

It is alleged that there is a considerable strip of dry land between the original meander line and the waters' edge of the lake, and that large quantities of hay have been cut therefrom.

E. H. Donovan, one of the applicants, alleges that he has purchased improvements, within the meander line of the lake, for which he paid \$500; and that he has built a house thereon, in which he has resided since September, 1889. William A. McWharton alleges that he has a house, a barn, and about eighty rods of fence within the meandered line of the lake, and Francis M. Pugh, another applicant, alleges that he built a house worth \$300 within the meandered line of the lake in April, 1889, and has established his residence therein. F. A. Pugh alleges that he has also located on a portion of the land.

Homer B. Taylor alleges that he bought a squatter's right to a portion of the lake, paying \$400 therefor, and has resided thereon since 1889. Felix M. and Francis McK. Pugh swear that they cut thirty tons of hay from the "so-called" lake in 1880; that they did ditching on the north side of the lake in October, 1880, by removing a small bar that prevented the egress of the water; that in 1881 they cut a ditch one-half mile long, eighteen inches to two feet deep, and four feet wide, for the purpose of carrying off part of the water through a natural outlet; in 1883 they run another ditch of about the same size and about one hundred and twenty-five yards long, and again in 1889 they dug another ditch about one mile long. They allege that the improvements put upon the lake by themselves and others are of the value of \$3,500, and that vast quantities of hay have been cut during nearly every season since 1880, from the "so-called" lake bed, and that all the land surveyed as a lake is natural meadow land.

Protestant, Mrs. Sims, swears that during every spring the waters in the lake extend out to and beyond the meander line, that the lake is fed all the year round by two mountain springs, and none of the waters are carried off by any outlet or channel, but remain in the lake until absorbed by evaporation.

She claims to have made the purchase of the lands bordering on the lake because of the advantages which the lake afforded for stock raising, and she therefore protests against the application for the survey.

It is manifest from the showing made by the several applicants that much of the land within the meander line of the lake is valuable for agricultural purposes; also that considerable labor and money have been expended looking to the reclamation of the land, surveyed and reported by the government officers as "lake." But, in-

asmuch as the lots immediately contiguous to and surrounding the meandered line of the lake have been either patented or applied for by various claimants, riparian rights have intervened.

The applicants for the survey insist that the facts in this case are similar to those in the case of James Popple, *et al* (12 L. D., 433), where the survey was ordered. That may be conceded, but the Popple case was overruled in the case of John P. Hoel (13 L. D., 588), and the latter case was based upon the case of *Hardin v. Jordan* (140 U. S., 371), where it is said:

It has never been held that lands under water (inland lakes and ponds) in front of such grants are reserved to the United States, or that they can be afterwards granted out to other persons to the injury of the original grantees.

It further says:

The meander lines along the margin of such waters are run for the purpose of ascertaining the exact quantity of the upland to be charged for, and not for the purpose of limiting the title of the grantee to such meander line.

In the Hoel case (*supra*), referring to the case of *Hardin v. Jordan* it is said:

It follows from said decision that non-navigable inland lakes and ponds, when the public survey shows the same meandered, and the fact appears that the contiguous lands or lots have been disposed of by the government, that the land covered by such lakes and within the meandered lines does not belong to the government, but to the adjoining proprietors under the common law right of riparian ownership.

It appears that some of the applicants for the survey own land bordering on the meander line of the lake; if so, they have their riparian rights to the center of the lake, and the improvements placed thereon are not necessarily lost. But whatever loss may have been suffered in the expenditure of money to reclaim the lands and putting improvements thereon, the Department is powerless to give relief; it has no jurisdiction over the lands within the meander line of the lake, and therefore no power to order the survey applied for.

The decision appealed from is therefore affirmed.

MEANDERED LAKES.
A Statement of the Meandered Lakes of Iowa, their Locality, Area, and Shore Line, as shown by the Meander Notes of Government Survey of same.

LAKE.	LOCALITY OF LAKE.				Estimated area in acres.	ESTI-MATED SHORE LINE.		
	Town.	Range.	County.			Miles.	Chains.	Links.
*Goose Lake in secs 28, 29, 32 and 33.....	N. 83		E. 5 Clinton		801.55	2	65	48
Muscatine Slough in secs 7, 17, 18, 20, 21, 28 and 29.....	N 74		W 2 Louisa		570.00	19	31	40
Wapello Lake.....	75	2 & 3	Louisa		152.00	3	15	11+
Green Bayou, in secs 26, 27, 28, 29, 31, 32 and 33..	68	3	Lee		271.00	8	48	37
Keokuk Lake, in secs 13, 23, 24, 26 and 27.....	76	3	Muscatine		454.00	5	26	83
Lake in secs 1 and 2	96	3	Allamakee		163.86	2	50	68
Lake in secs 16, 20 and 21.....	88	4	Delaware.....		44.25	1	52	27
Two lakes in secs 18, 24 and 25.....	100	4	Allamakee.		200.00	3	33	...
Swan Lake.....	80 & 81	7	Johnson.....		45.00	1	10	55
Lake in secs 4, 5, 8, 9, 16 and 17.....	99	3	Allamakee		679.00	6	16	39
Lake in secs 30 and 31.....	81	7	Johnson		62.73	2	6	...
Clear Lake.....	96	22	Cerro Gordo.....		8,643.37	13	35	42
Lake Rice.....	99	22 & 23	Worth and Winnebago.		600.00	7	56	75
Silver Lake, in secs 14 and 15	100	22	Worth		318.00	3	8	95
Bright's Lake, in secs 7, 8 and 17.....	100	22	Worth		155.00	2	18	50
Iowa Lake, in secs 14, 15, 22, 23, 24, 25 and 26	88	23	Hamilton		886.84	6	34	13
Wall Lake, in secs 9, 10, 15 and 16.....	86	24	Hamilton		304.56	2	67	...
Lake in sec 27.....	87	24	Hamilton		142.00	2	1	55
Cairo Lake.....	87	24 & 25	Hamilton		1,382.00	8	53	43
Walled Lake, in secs 2, 8, 10, 11, 14 and 15.....	90	24	Wright... ..		986.85	5	73	91
Cornelia Lake, in secs 9 and 16.....	92	24	Wright		832.42 }	7	71	97
Elin Lake, in secs 21, 22, 27 and 28.....	92	24	Wright		450.83 }			

Twin Lake, in secs 28 and 29 Lake, in secs 19, 20, 29 and 30	98	24 Wright	107.07	1 67 82
Lake	94	24 Hancock	193.00	3 4 20
Duck Lake, in secs 20 and 21	96	24 & 25 Hancock	106.00	5 22 84
Lake, in sec 34	96	24 & 25 Hancock	915.00	1 27 40
Lake, in secs 9, 10, 15 and 16	100	24 Winneago	71.30	1 7 47
Impassable marsh	96	25 Hancock	59.00	2 63 13
Owl Lake, in secs 21, 22, 27 and 28	91 & 92	25 Hancock	252.68	9 22 15
Lake	92	27 Humboldt	1,743.20	4 65 ...
Bass Lake	90 & 91	27 Humboldt	772.14	8 40 ...
Bancroft Lake, in secs 10, 14 and 15	91	29 Webster and Humboldt	211.00	2 60 87
Lake	100	29 & 30 Humboldt	208.00	8 60 79
Lake, in sec 17	84	29 Kossuth	125.00	3 68 78
Lake, in sec 28	100	30 & 31 Greene	715.00	1 85 ...
Lake, in secs 9 and 10	100	30 Kossuth	76.48	2 40 ...
Lizard Lake, in secs 22 and 27	100	30 Kossuth	147.40	75 ...
Iowa Lake, in secs 11, 12 and 14	91	30 Kossuth	48.00	2 75 75
Walled Lake	100	31 Pocahontas	252.38	3 42 75
Lake (Medium)	88 & 89	31 Emmet	571.00	6 32 51
Swan Lake (7 or 8 miles long)	96 & 97	32 & 33 Calhoun	980.00	12 57 21
Lake Okamanpadu, in secs 10, 11 and 12	99	32 & 33 Palo Alto	2,300.00	3 58 ...
Tremont Lake	100	32 & 33 Emmet	945.00	2 16 86
Lake, in sec 10	86	32 & 33 Emmet	147.00	2 3 79
Lake, in secs 1, 2, 11 and 12	88	33 Calhoun	160.84	4 41 59
High Lake, in secs 11, 12 and 13	98	33 Calhoun	490.00	3 43 ...
Lake, in secs 14, 15 and 23	98	33 Emmet	461.00	4 70 29
Swan Lake, in secs 27, 28, 33 and 34	99	33 Emmet	337.00	5 40 ...
Lake in secs 16 and 17	100	33 Emmet	442.28	2 68 ...
Tow Head Lake, in secs 23 and 24	89	33 Emmet	177.20	2 16 6
Clear Lake	91 & 92	34 Calhoun	195.05	3 2 62
Two Lakes, in secs 9, 15, 16 and 17	93	34 Pocahontas	170.00	7 15 28
Rush Lake, in secs 20 and 21	94	34 Pocahontas	616.00	4 1 20
Silver Lake, in secs 18, 19, 21, 28 and 29	95	34 Palo Alto	501.15	6 56 00
Lake in secs 29 and 30	96	34 Palo Alto	192.57	7 29 85
Lake in secs 16, 17, 19, 20 and 21	96	34 Palo Alto	458.42	

MEANDERED LAKES—CONTINUED.

LAKE.	LOCALITY OF LAKE.			Estimated area in acres.	ESTI-MATED SHORE LINE.		
	Town.	Range.	County.		Miles.	Chains.	Links.
Lost Island and Pelican Lakes.....	96 & 97	35 & 36	Palo Alto and Clay	3,425.00	28	3	15
Trumbull Lake	96 & 97	35	Clay	1,773.00	3	27	23
Twelve Mile Lake, in secs 20, 21 and 29.....	98	34	Emmet	300.95	4	74	16
Cheever Lake, in secs 20, 21 and 29.....	99	34	Emmet	316.43	1	69	32
Lake.....	99	34 & 35	Emmet and Dickinson.....	219.00	2	48	31
Lard Lake, in secs 4, 5, 8 and 9.....	89	35	Sac	246 19	1	26	5
Rush Lake, in secs 8 and 17	89	35	Sac	63.60	2	13	60
Lake.....	93 & 94	35	Buena Vista and Clay ..	172.97	2	22	62
Lake in secs 25 and 26	94	35	Clay	235.23	1	40	95
Lake.....	95 & 96	35	Clay	306.00	4	32	97
Lake, in secs 8, 9, 16, 17 and 20	97	35	Clay	219.00	1	63	...
Lake, in secs 7 and 18.	99	35	Dickinson	127.00	2	7	75
Lake	99	35 & 36	Dickinson	110.00	4	38	78
Lake, in secs 22, 23, 26 and 27.....	100	35	Dickinson	375.15	9	30	30
Wall Lake.....	86 & 87	36	Sac	907.00	13	73	86
Spirit Lake	100	36	Dickinson	5,600.00	88	38	7
Okoboji, east.....	99 & 100	36	Dickinson	1,842.00	8	32	84
Okoboji, west.....	99	36 & 37	Dickinson	293.42	3	7	85
Gar Lakes, in secs 29, 30 and 32.	99	36	Dickinson	186.37	2	1	20
Two Lakes	99 & 100	36	Dickinson	900.00	12	25	25
Lake, in secs 5, 6, 7 and 8.....	99	36	Dickinson	3,224.47	9	61	67
Lake in sec 23.....	100	36	Dickinson	143.00	8	12	24
Lakes, four, just west of Spirit Lake.....	90	37	Buena Vista.....	157.40	2	62	24
Storm Lake.....	99	37	Dickinson ..				
Lake in secs 31 and 32.....							
Lake in secs 30 and 31.....							

Diamond Lake, in secs 10, 11, 14 and 15.....	100	87 Dickinson	164.55	2	4	15
Lake in secs 28, 24, 25 and 26	100	37 Dickinson	70.90	1	24	20
Lake.	100	86 & 37 Dickinson	50.00	1	14	21
Silver Lake, in secs 27, 28, 29, 32, 33 and 34	100	38 Dickinson	1,047.40	6	41	79
Lake on Minnesota State line	100	39 Osceola	165.90	2	1	70
Rush Lake	100	39 & 40 Osceola	857.58	8	38	61
Wabonsie Lake, in secs 2 and 8	70	43 Fremont	260.00	1	67	38
Lake in secs 29 and 32	74	43 Pottawattawie	72.48	1	53	50
Lake in secs 11, 14, 15, 22 and 23	75	44 Pottawattawie	430.79	6	39	40
Lake in secs 2, 3, 10 and 11	76	44 Pottawattawie	234.63	4	19	77
Boyer Lake, in secs 21, 22, 27 and 28	76	44 Pottawattawie	593.00	5	10	25
Lake	77 & 78	45 Pottawattawie and Har- rison	76.78	2	4	85
Lake in secs 22, 23 and 26 (Soldier)	78	45 Harrison	266.91	4	48	99
Lake in secs 2, 11, 14, 15, 22 and 27	80	45 Harrison	532.00	8	.	20
Lake in secs 18, 14, 23 and 24	80	45 Harrison	416.88	3	25	69
Blue Lake	83 & 84	45 & 46 Monona	1,598.60	10	28	63
Lake in secs 10, 11, 12, 13, 14, 23, 24, 26, 27 and 34	86	47 Woodbury	991.27	13	8	59

* Goose Lake, in Clinton county, was drained, surveyed and approved as swamp land and patented to the county as swamp land, October 7, 1886.
† The "Impassable Marsh," in Humboldt, has been surveyed and approved and patented to the State as swamp land, and patented by the State to Humboldt county.

CONVEYANCES FOR REAL ESTATE TAKEN ON ACCOUNT OF DEBTS DUE THE STATE.

During the last biennial period the following conveyances were issued by the State for real estate taken on account of debts due the State :

Taken as the property of Samuel E. Rankin, on account of Indebtedness to Agricultural College fund.

PARTS OF SECTIONS.	SEC.	TP.	RNG	ACRES.	NAME OF GRANTEE.	DATE OF PATENT
ne qr.....	21	100	48	160	J.W. Roach and S. S. Wold.....	Nov. 17, 1891
All.....	28	100	48	640		
All.....	29	100	48	640		
se qr.....	30	100	48	160		
Total.....				1,600	Consideration, \$23,504.00	
s hf sw qr....	1	97	40	80	I N. Drake.....	April 23, '92
					Consideration. \$1,000.	

In accordance with section 1, chapter 159, Acts of the Twenty-fourth General Assembly, patent was issued by the State of Iowa to Felix Garten and C. F. Garten December 8, 1892, for the W ½ of N W ¼ of section 20, town 70 north, range 21 west, containing 80 acres, and being a part of the lands taken on account of loans of school fund by James D. Eads, Superintendent of Public Instruction.

ESCHEATED REAL ESTATE.

The following real estate to-wit: Lot number seven (7), block number five (5), in the town of Bristow, Butler county, Iowa, escheated to the State, and was under the order and direction of the Auditor of State, sold by an administrator duly appointed and qualified as provided by the laws of Iowa, relative to the disposition of escheats.

On the 19th day of March, 1892, patent was issued by the State of Iowa to J. C. Underwood for said lot, upon a certificate of final payment filed in this office by the county auditor of Butler county, showing that said J. C. Underwood was the purchaser, and that full and complete payment had been made therefor.

It may be said that the law in relation to the sale and conveyance of escheated realty is not easily interpreted, but the law governing the sale and conveyance of school lands is regarded as authority for the disposition of realty which has escheated to the State, and the proceeds of which become a part of the permanent school fund. Respectfully submitted.

W. M. McFARLAND.

CONTENTS.

Introductory.....	3
School Lands.....	4-13
University Lands.....	14-16
Agricultural College Lands.....	16-21
Swamp Lands.....	21-32
Railroad Lands.....	33-36
Des Moines River Lands.....	37-60
Miscellaneous.....	60-69

REPORT
OF THE
ADJUTANT-GENERAL

TO THE
GOVERNOR

OF THE
STATE OF IOWA

FOR BIENNIAL PERIOD ENDING NOVEMBER 30, A. D. 1893.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
1893.

BIENNIAL REPORT.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
DES MOINES, December 1, 1893. }

HON. HORACE BOIES, *Governor and Commander-in-Chief* :

SIR :—I have the honor to submit the report of this office, with accompanying papers, for the period extending from September 30, 1891, to December 1, 1893, the time of filing the report having been changed accordingly by act of the last General Assembly :

REVISION OF THE MILITARY CODE.

The military code forms the basis and represents the authority for the administration of the military affairs of the State government. It provides, "that the organization, equipment, discipline and military regulations of the Iowa National Guard shall strictly conform to the regulations for the government of the army of the United States."

The new system of drill regulations, adopted by the War Department October 3, 1891, necessitated a revision of the military code in conformity to the above requirements of the State law. In pursuance of recommendations contained in my last report, a bill was accordingly introduced in the last legislature under the title of, "*An Act to Amend the Military Code and Increase the Efficiency of the National Guard.*" This bill received favorable consideration, became a law, and is recorded as "*Chapter 31, Laws of the Twenty-Fourth General Assembly.*" The Military Code as thus amended is published in the appendix to this report, under General Orders No. 12, series of 1892, pages 32-41.

Aside from the provisions involving questions of organization and administration, the essential features of the law are as follows:

First. A reduction of the term of enlistment from five to three years, and permitting re-enlistments for one, two or three years as the soldier may elect.

Second. That compensation for encampment duty shall be graded according to length of service, instead of the allowance of an uniform rate of \$1.50 per day; to each officer and soldier of less than three years' continuous service, \$1.00 per day; to each officer and soldier of more than three and less than five years' continuous service, \$1.50 per day; to each officer and soldier of more than five years' continuous service, \$2.00 per day.

Third. Authorizing the purchase and issue of uniforms in kind in lieu of the money allowance exclusively in force heretofore.

Fourth. Increasing the annual allowance to companies for armory rent, from \$50.00 to \$100.00, and providing for a similar allowance to each band.

RE-ORGANIZATION.

The re-organization of the National Guard necessitated by the revised military law, was effected by transforming the six eight-company regiments of infantry into four three-battalion regiments of twelve companies each. This change was effected April 30, 1892, pursuant to your instructions as contained in General Orders No. 8, dated April 18, 1892. (Page 22, appendix.)

PRESENT ORGANIZATION.

The numerical strength of the National Guard at this date, is 2274 officers and enlisted men distributed as follows:

Governor's Staff.....	24
First Brigade Staff.....	11
Second Brigade Staff.....	10
First Regiment (eleven companies).....	510
Second Regiment (twelve companies).....	552
Third Regiment (twelve companies).....	582
Fourth Regiment (eleven companies).....	585
Total.....	2274

During the biennial period the following companies have been disbanded:

January 8, 1892, Company G, Sixth Regiment, Le Mars. [S. O. No. 2.]
 June 3, 1892, Company L, First Regiment, Manchester. [S. O. No. 56.]
 July 19, 1892, Company L, Fourth Regiment, Eldora. [S. O. No. 86.]
 October 14, 1892, Company M, First Regiment, West Union. [G. O. No. 57.]
 December 16, 1892, Company H, First Regiment, Independence. [S. O. No. 163.]
 January 24, 1893, Company K, Third Regiment, Red Oak. [S. O. No. 9.]
 July 17, 1893, Company M, Third Regiment, Greenfield. [S. O. No. 131.]
 August 30, 1893, Company M, Fourth Regiment, Marshalltown. [S. O. No. 154.]

The provisions of the revised military law necessitated the muster out of the brigade and regimental bands stationed at Centerville, Eldora, Marshalltown, Des Moines, Bedford and Osage.

The following bands were continued in the service and assigned to regiments as follows:

First Regiment Band, Dubuque.

Second Regiment Band, Davenport.

The First Brigade band at Centerville was re-organized July 23, 1892, and attached to the Third Regiment. A new band was organized at Sioux City June 1, 1892, and attached to the Fourth Regiment.

New companies have been organized and mustered into the State military service as follows:

February 5, 1892, Company G, Sixth Regiment, Ft. Dodge. [S. O. No. 18.]

June 3, 1892, Company L, First Regiment, Lyons. [S. O. No. 56.]

July 19, 1892, Company I, Fourth Regiment, Sioux City. [S. O. No. 86.]

June 17, 1893, Company K, Third Regiment, Corning. [S. O. No. 106.]

October 24, 1893, Company M, Third Regiment, Red Oak. [S. O. No. 174.]

November 16, 1893, Company M, First Regiment, Maquoketa. [S. O. No. 186.]

Applications for two new companies to fill existing vacancies in the First and Fourth Regiments are under consideration and will be acted upon during the ensuing month.

Frequent applications are received from all sections of the State for the organization of new companies, thus making it possible to secure the very best available material in replacing organizations which are disbanded by reason of having fallen below the proper standard of efficiency.

CAVALRY AND ARTILLERY.

Although the organization of the two troops of cavalry and two batteries of artillery is now authorized by law, the appropriation was not increased to a sufficient amount by the last General Assembly to permit the proper equipment and maintenance of these arms of the service. Temporary organizations of cavalry and artillery have been effected at several points throughout the State and are prepared for prompt muster into the State service as soon as the conditions become favorable for their acceptance.

ENCAMPMENTS.

Encampments of the Iowa National Guard during the biennial period were held as follows :

1892.

Fourth Regiment, Colonel C. E. Foster, September 3-10, at Sioux City.

Third Regiment, Colonel C. V. Mount, September 10-17, at Sioux City.

First Battalion, First Regiment, Major W. G. Dows, October 17-18, at Cedar Rapids.

Second Battalion, First Regiment, Major J. McBirney, October 17-18, at Waverly.

Third Battalion, First Regiment, Major Glenn Brown, October 17-18, at Dubuque.

First Battalion, Second Regiment, Major John Rix, October 17-18, at Burlington.

Second Battalion, Second Regiment, Major E. E. Lambert, October 17-18, at Iowa City.

Third Battalion, Second Regiment, Major D. V. Jackson, October 17-18, at Muscatine.

Provisional Iowa Brigade, General W. L. Davis commanding, including First Regiment, Colonel F. W. Mahin ; Second Regiment, Colonel P. W. McManus, October 19-23, at Jackson Park, Chicago, Ill.

In addition to the above the First Regiment, Colonel F. W. Mahin commanding, assembled for voluntary tour of camp duty July 4 and 5, 1892, the expenses of the encampment being borne by citizens of Clinton.

1893.

Third Regiment, Colonel C. V. Mount, July 17-22, at Corning.

Fourth Regiment, Colonel C. E. Foster, August 5-12, at Sioux City.

All companies of the First Regiment, Colonel F. W. Mahin, and the Second Regiment, Colonel P. W. McManus, paraded for drill at company stations for the period of five days each during the months of May and June. (General Orders No. 7, May 15, 1893.)

The orders establishing the various encampments, together with the reports of the commanding officers and reports of the army and State inspecting officers, are included in the appendix to this report and exhibit in detail the particulars of the service rendered by their respective commands. The observations presented in these reports demonstrate the importance and necessity of the annual camps as a means of imparting instruction which can be secured in no other manner.

The new drill regulations, involving many radical changes in the system of the drill prescribed for the army, were adopted for the government of the Iowa National Guard in General Orders No. 5, January 2, 1892. The knowledge of these new regulations attained by a

majority of the companies during the short period they have been in force bears commendable and gratifying testimony to the zeal and enthusiasm of both officers and men in mastering the rudiments of the new drill at company stations. At the same time there are companies in each regiment which defer until arrival in camp much elementary instruction that could well be gained at the armories, thus retarding in a marked degree the progress which might otherwise be attained in more advanced instruction in field work and extended order drills.

DEDICATORY CEREMONIES WORLD'S COLUMBIAN EXPOSITION.

During the second annual meeting of the National Guard Association of Iowa held at Des Moines, January 17, 1891, at which a majority of the organizations were represented, the following resolution was unanimously adopted:

RESOLVED, That this Association heartily favors that plan which will enable the National Guard of Iowa to make a full and creditable display at the dedication of the World's Fair in Chicago.

Following the above resolution statements were made by the various officers present in behalf of their respective commands, representing that the Guard would cheerfully waive such portion of their per diem necessary to offset the additional cost of transportation, provided the trip should be substituted for the annual tour of camp duty. So strong was the sentiment that the Iowa National Guard should be fittingly represented at the dedicatory ceremonies that when an invitation was received by this department from the Exposition officers to furnish fifteen hundred troops for the proposed mobilization and military exercises, a communication was addressed to the Honorable Executive Council bearing date June 16, 1892, recommending the detail of State troops for the purpose, under provision that the service should be substituted for the annual encampment, and upon condition that the troops participating should receive equal benefits at no greater expense than would be entailed by an encampment within the State. The question having received the approval of the Executive Council, by your authority General Orders No. 16, were issued July 19, 1892, detailing the First Regiment, Colonel F. W. Mahin commanding, and the Second Regiment, Colonel P. W. McManus commanding, for that duty. By authority of General Order No. 19, July 30, 1892, these regiments were temporarily organized into a brigade to be designated the "Provisional Iowa Brigade," under command of Brigadier-General W. L. Davis. Company A, Third Regiment, Captain L. P. Sherman, of Des

Moines, and Company K, Fourth Regiment, Captain L. E. Baker, of Toledo, were temporarily assigned to the First Regiment to fill vacancies. Company H, Fourth Regiment, Captain L. F. Gray, of Sioux City, was detailed for special escort duty. Commissioned officers of the Third and Fourth Regiments were assigned to special staff duty and enlisted men were selected from the same regiments for duty with the hospital corps, signal corps, and to fill vacancies among the companies of the First and Second Regiments. A gatling gun detachment was detailed from the Agricultural College Battalion. As thus constituted the personnel of the brigade represented every organization and every branch of the military service in the State, forming a magnificent and soldierly appearing body of about sixteen hundred men, not excelled by the troops in attendance from any other state. Upon request of a majority of the companies composing the brigade, the several battalions were concentrated prior to departure for Chicago for two days' voluntary drill and instruction. The details of the concentration, transportation, quartering, and subsistence are recited in the General Orders referring to the expedition, copies of which, together with the official report of General W. L. Davis, and the inspecting officers, are submitted in the appendix.

The troops were absent from their stations for an average period of one week at a cost to the State of less than \$13 per man, including their per diem, as shown by the schedule of expenditures published elsewhere in this report. The fact that the expenses of the expedition were kept within this limit was due :

First. To the patriotic action of the troops in waiving their pay for a portion of the period, compensation being allowed for three days only.

Second. To the special rates granted by the railway companies for transportation of the troops.

Third. That the troops were subsisted during a portion of the period at the expense of the Exposition company.

Transportation was provided on the basis of one cent per mile, without additional charge for freight on baggage, equipage and saddle horses for mounted officers (seventy-five), which were hired at points within the State of Iowa at an average cost of \$1.50 per day, to avoid the excessive charge of \$6.00 per day prevailing in Chicago at the time.

The troops were quartered in the Agricultural Building and subsisted at the expense of the Exposition company by special contract. There appears to have been adequate ground for complaint referred to in official reports of the inspectors and medical officers, that the food provided by this contractor was of an inferior quality and pro-

duced a considerable amount of sickness and discomfort among the troops. The cost of subsistence en route to and from Chicago, at battalion rendezvous, and the subsistence of the several detachments encamped on the lake front, was paid from the military fund. The subsistence for two additional days, during which the troops remained at Chicago to participate in the dedicatory exercises of the Iowa state building, was provided by the Exposition company in lieu of an allowance by them for hire of necessary carriages used by the official party designated to represent the State of Iowa. The carriages were contracted for by the Quartermaster's department in Iowa cities at an average cost of \$6.00 per day, to avoid the exorbitant charge of \$15.00 to \$22.00 per day asked in Chicago. These contracts were made under specific arrangements with the committees of the Iowa Columbian Commission and the Exposition company providing for an appropriation by them sufficient to meet the necessary expenses incurred. Pending the adjustment of this account with the committees, bills were allowed and paid from the military fund, as shown in the schedule of expenditures. Since their payment there has been received from the Iowa Columbian Commission the sum of \$500.00 and from the Exposition company the sum of \$198.63 in cash, and the cancellation of their claim against the State for two days' subsistence of troops referred to above, amounting to \$1,184.00, thus effecting a final and complete adjustment of the matter.

The details of correspondence and approved bills and vouchers for the expenditures are filed with the records of this department.

The excellent service rendered by the Iowa troops in the performance of every military duty to which they were assigned in connection with the dedicatory ceremonies has been made the subject of special recognition and commendation in the official reports of the several officers of the United States army under whose supervision the military exercises were conducted.

Reference was made in my last report to the proposed mobilization of the army and national guard, to be held at Chicago during August, 1893, in connection with the exposition. Although plans were adopted by the Exposition company for a grand display of the military resources of the country, the movement was not perfected through the failure of Congress to provide the requisite authority.

CEREMONIES.

Acting in the capacity of Chief of Your Excellency's Military Staff, I have been charged from time to time with the arrangement of details of various public ceremonies in which you have participated officially or by invitation.

At the inaugural ceremonies held Wednesday, January 20, 1892, a military escort was provided upon request of the committee appointed by the General Assembly, consisting of the field, staff and line officers of the entire guard and a battalion composed of Companies A and H of the Third Regiment.

Upon invitation of the officers and directors of the World's Columbian Exposition, the State of Iowa was represented at the dedicatory ceremonies, October 18, 19, 20, 21 and 22, 1892, by Your Excellency and military staff, the Iowa Columbian Commission, and other State officers.

In addition to the various exercises and ceremonies in connection with the dedication of the exposition buildings, on October 22, 1892, the Iowa delegation participated in the ceremonies commemorating the dedication of the state building, which was turned over to the Governor of the State in due form and by him accepted from the state commissioners.

Through the courtesy of the Iowa Columbian Commission, Your Excellency accompanied by the executive and military staff attended public exercises in honor of the State of Iowa at the Columbian Exposition, September 20 and 21, 1893, which dates were set apart and designated as "Iowa Days." Military escort duty on this occasion was performed in a very soldierly and creditable manner by the Cadet Corps of the Iowa Agricultural College under command of Inspector General J. R. Lincoln.

Your attendance in person at the annual reviews of the several regiments of the Iowa National Guard, as Commander-in-Chief has served as a special incentive to officers and men towards increased activity and devotion to the service of the State.

INSPECTIONS.

The usual inspection by officers of the inspecting department and regular army officers detailed for the purpose by the Secretary of War, have been continued in connection with the annual encampments. The system of an annual inspection of companies at their armories, referred to in my last report, was inaugurated during the winter of 1891 and 1892, and continued in the case of the First and Second Regiments in connection with the annual inspections of the current year.

In most cases the armory, arms, equipments, uniforms, books, and records were inspected in the daytime, and in the evening the men were inspected, mustered and drilled. The reports of these inspections, showing the condition of each company in detail, giving size

and arrangement of the armory, condition of state property, manner of keeping books and records, military appearance, discipline and courtesy are on file in this office. The state property was verified by actual count. The results attained fully demonstrate the importance of the system and justify its continuance in the future with more extended scope and under more rigid rules.

The value of the annual encampments in promoting the general efficiency of the service will be increased in proportion to the degree in which the elementary drill is mastered at the company stations. The more the regimental commanders and inspectors come in contact with the companies during the intervals between camps, the greater will be the incentive for increased activity in broadening the scope of armory instruction. Unless there be sufficient interest and ability in a company to hold it together during the winter and keep it abreast of a moderate standard of efficiency, it should be debarred from camp, or disbanded, that the work of more progressive companies may not be retarded.

ARMY DETAILS.

The detail of officers of the United States Army for duty with the National Guard as inspectors and instructors and the assignment of detachments of regular troops to participate in state encampments has now become an established policy with the War Department. That this policy is productive of results which justify its continuance and judicious extension, is fully demonstrated by the marked improvement of the service, which has followed its application in this state. In particular I desire to direct attention to the benefits which are derived from the system inaugurated last year of securing the detail of competent non-commissioned officers of the army for assignment to duty as instructors at company stations. A course of systematic instruction was prescribed, and detailed reports were required, showing the work accomplished by each company. Commendable progress was reported in nearly every instance. The profitable results obtained from the detail justified the adoption of the same system in connection with the encampments of 1893. The service rendered by the detail was made the subject of special commendation in Regimental orders, copies of which are submitted with reports of Regimental Commanders contained in the appendix.

Recognizing the importance and value of bringing the national guard into the fullest accord to the regular establishment, Inspector General Breckinridge, of the army, in his last report to the Secretary of War, recommends that an army officer be detailed permanently as military secretary on the staff of each governor of a state, who

desires or will accept such a detail, to inspect and instruct the troops and make report thereof to the general government. Details of this nature have already been made in several of the eastern states with highly satisfactory results.

EXAMINING BOARDS.

Section 35 of the Military Code provides that "An examining board of three or more competent officers, appointed by the commander-in-chief, shall convene at such times and places as he shall direct, whose duty it shall be to examine the capacity, qualification, propriety of conduct and efficiency of all commissioned officers who shall be ordered before it."

From a careful observation of the various agencies which tend to raise the average excellence in all branches of the state military service, I am strongly convinced that no feature can accomplish more to insure competence in officers already commissioned than a general application of the above provisions, with strict regulations requiring all newly elected officers to pass a rigid examination for fitness before being commissioned.

The value of any body of troops depends almost entirely upon the character and fitness of its officers. Their capacity is the limit, beyond which progress is impossible. As a rule there is an earnest desire among officers to acquire a thorough knowledge of their duties, but with limited opportunities or incentives for study under judicious instruction, self-taught, they establish their own standards, and promotion comes before they have mastered the requirements of their rank.

I would, therefore, recommend that provisions be made for the establishment of a course of military instruction covering a period of two or three weeks during the winter months, under the supervision of the military instructors of the State University and Agricultural College, which officers of the Guard might voluntarily attend, mileage to be allowed, and terms arranged to make the expense of the attendants as light as possible. The course of instruction should be concluded with an examination of all officers not previously examined upon the duties of their respective grades.

PERMANENT CAMPS.

In pursuance to recommendations contained in the last report of this office, a circular was issued by your authority inviting propositions for tender to the State of grounds for the establishment of permanent camps at suitable points within the several regimental districts. From the responses which have been evoked by the circular, I am of

the opinion that it would be entirely practicable to secure, without expense to the State, a donation of sufficient grounds for a state camp or one central camp in each brigade, on condition that the State would provide for the necessary improvements and would permit the use of the grounds for park purposes when not occupied by the troops. By the establishment of one or two central camps and the equipment of the same with permanent improvements, water supply, store houses, tent floors, and facilities for rifle practice, there can be no doubt that a saving in the expense of annual encampments would be effected in the course of a very few years, sufficient to compensate the State for the necessary outlay.

I would, therefore, recommend that the legislature be asked to appoint a commission to select and secure a suitable location and to accept such donation of land as may be adapted for the purpose under the condition that the same be deeded to the State of Iowa in fee simple.

QUARTERMASTER'S DEPARTMENT.

The modification of the Military Code which provides for the issue of uniforms in kind by the Quartermaster's department, and the gradual accumulation of stores issued by the War Department for use of the State troops, has greatly increased the duties and responsibilities of this department which under the existing law, are assigned to the Adjutant-General in addition to the regular requirements of his office. By your instruction an officer was temporarily detailed as Acting Assistant Quartermaster-General during the encampments of the past season, with the effect of demonstrating the importance and necessity of permanently separating the business of the two departments in the interest of a more efficient and economical administration of each. In this connection I heartily endorse the following resolutions which were adopted at the last meeting of the National Guard Association:

Believing that the duties of the Adjutant-General's department and the Quartermaster-General's department, are too great to be performed to the advantage of the Guard and State by one chief; therefore,

Resolved, That in the opinion of the National Guard Association of Iowa, the two departments should be separated and each placed under its own separate chief, and

Resolved, That the Adjutant-General's department should be quartered in the State Capitol, and the Quartermaster-General's department should remain in the State Arsenal, and the Quartermaster-General should also be Acting Chief Ordnance Officer, and

Resolved, That the best interests of the Guard will be conserved by the law, being made to require that the Adjutant-General and the Quartermaster-General be selected from the two political parties casting the largest number of votes at the election preceding their appointment.

UNIFORMS.

The last semi-annual property returns show that the entire Guard is now equipped with the portion of the United States Army regulation uniform prescribed in General Order No. 18, July 18, 1892, as constituting the state bill of dress. With the view of establishing a basis for the issue of uniforms in kind under the provisions of Section 38 of the military code as revised by the last General Assembly, boards of survey were appointed under General Order No. 8, c. s., to inspect and report upon the condition of all uniform property in possession of the various companies, together with a statement of the original cost and the amount received thereon in money allowances from the State. These reports have all been filed in this office, showing that in the case of twenty-six companies and bands the aggregate payments of annual money allowances received from the State equal or exceed the amount expended by them in purchase of uniforms. In the case of twenty-six companies and bands the expenditure exceeds the aggregate amount received from the State. In the latter case the value of the equity with which each company or band should be credited was approximated, with a view of continuing the money payments to that aggregate amount as provided by Section 38 of the military code. The uniforms are reported to be generally in good condition; the only exception being in companies where state property has not been sufficiently well cared for.

ARMS AND EQUIPMENTS.

The entire force is now armed with improved Springfield Rifles, calibre 45. The present needs in the form of equipment are haversacks, meat cans, rubber ponchos, and campaign hats. The recommendation contained in my former report regarding the disposal of the obsolete calibre 50 rifles, resulted in the enactment of the following law by the Twenty-fourth General Assembly:

AN ACT to authorize the loan of certain arms and accoutrements to Military Schools and Colleges in the State of Iowa:

SECTION 1. That subject to such restrictions and limitations as the Governor may direct, the Adjutant-General be authorized to loan the surplus arms and accoutrements belonging to the State to military schools and colleges in good standing, located within the State of Iowa, which include military drill in their course of instruction; *provided*, however, that when arms and accoutrements are delivered to such institutions the proper officers thereof shall execute and deliver to the Adjutant-General a bond, payable to the people of the State of Iowa, in sufficient amount and with sufficient sureties to be approved by the Governor, conditioned for the proper use of such arms and accoutrements and return of the same when requested by the proper officers, in good order, wear and use excepted.

SEC. 2. All acts or portions of acts in conflict herewith are hereby repealed.

SEC. 3. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in Des Moines, Iowa.

Since the passage of the above law, arms have been distributed to the various institutions throughout the State as follows:

TO WHOM ISSUED.	INSTITUTION.	LOCATION.	NO.
J. R. Lincoln.....	Iowa Agricultural College.....	Ames.....	222
J. L. Tilton.....	Simpson College.....	Indianola.....	80
T. F. Tobin.....	Tilford Collegiate Academy.....	Vinton.....	60
E. C. Oggel.....	Northwestern Academy.....	Orange City.....	60
W. A. Doran.....	Public Schools.....	Monticello.....	40
F. H. Decon.....	Normal School.....	Woodbine.....	60
T. D. Ewing.....	Corning Academy.....	Corning.....	60
J. J. Dofflemyer...	High School.....	Marion.....	40
E. A. Doty.....	Public Schools.....	Oxford.....	40
J. W. Clark.....	Public Schools.....	Red Oak.....	40
F. J. Sessions.....	Public Schools.....	Waterloo.....	40
J. I. Sweeney.....	Public Schools.....	Osage.....	40
Geo. A. Bateman ..	High School.....	West Waterloo...	40
W. K. Barry.....	Griswold College.....	Davenport.....	60
Wm. Wilcox	Public Schools.....	Mason City.....	41
C. W. & M. H. Lyon	Ellsworth College.....	Iowa Falls.....	40
E. H. Eastman.....	High School.....	Council Bluffs	40
L. A. I. Chapman..	Public Schools.....	West Side.....	60
Wm. Wilcox	High School.....	Des Moines.....	40
B. T. Green.....	Tobin College.....	Ft. Dodge	40

The supply of arms is not sufficient to meet all the numerous applications which have been filed, thus indicating a constantly growing interest in the value of military instruction at schools and colleges.

The War Department has recently adopted a new magazine rifle, calibre 30, with which the army will be equipped at an early date. The Secretary of War, in his annual report, recommends the gradual manufacture of a reserve supply of these arms, sufficient for the militia, and the issue of the new 3.2 steel field guns to militia and in limited numbers to colleges and schools which manifest special interest in military instructions.

CAMP EQUIPAGE.

The camp equipage now available for service is barely sufficient to accommodate one regiment of troops under the present organization, consequently it is necessary to allow sufficient interval between camps of instruction for shipment from one regiment to another. Even this provision is insufficient to prevent serious damage to the canvas when necessary to break camp in rainy weather and ship the tents before thoroughly dry. A requisition for sufficient camp equipage to

accommodate the entire force should be made against the next annual allowance of stores to be drawn from the War Department under the federal appropriation.

ARMORIES.

Inspection reports show that as a rule, the most efficient companies are those which are provided with substantial and well equipped armories available for drill and instruction at all seasons of the year and adapted to proper care and preservation of military property. There can be no doubt that the question of armories constitutes the most important factor in promoting the efficiency of the service. Although the allowance by the State for this purpose is still entirely inadequate, the increase authorized by the last legislature has been followed by a proportionate interest among company organizations to provide themselves with suitable armories. In accordance with instructions from this office, inspecting officers have filed a complete record of the armories occupied by the troops throughout the State. These reports show that the companies located at the following points occupy leased quarters, the rentals upon which range from \$50.00 to \$800.00 per annum:

Waterloo	Iowa City.	Cedar Rapids	Grinnell.
Charles City	Tipton.	Clinton.	Des Moines.
Waverly	Indianola.	Vinton.	Creston.
Waukon.	Des Moines.	Osage.	Bedford.
Lyons.	Corning.	Maquoketa.	Council Bluffs.
Keokuk.	Perry.	Muscatine.	Webster City.
Washington.	Hampton.	Centerville.	Hull.
Ft. Madison.	Algona.	Ottumwa.	Boone.
Burlington.	Toledo.		

Nearly one half of the above companies have secured better and more commodious quarters since the increased allowance for armory rent became effective.

The companies located at the following points own their own armories wholly or in part: Davenport, Newton, Glenwood, Villisca, Mason City and Fort Dodge.

The companies located at Sioux City, Shenandoah, Red Oak, Oskaloosa and Dubuque occupy armories provided by the county or municipal authorities.

In accordance with Chapter 185, laws of the Twenty-second General Assembly, the Executive Council was authorized to lease the vacant lot adjoining the Arsenal to Company A, Third Regiment, for a term of years on condition that the lessees erect a substantial building thereon, to be used and occupied as an armory, drill hall, officers' quarters and reading rooms for the use of the company.

With the view of complying with these conditions plans have been adopted by the local company, but a sufficient building fund has not yet been subscribed to justify the erection of an armory at this time. It is recommended that the provisions of the above act be extended to include all companies of the National Guard which are now or may hereafter be organized in Des Moines.

In order to enable companies to supplement the meagre allowance received from the State for armory rent and other current expenses, it is recommended that legislation be enacted to allow each company to enroll not to exceed one hundred and fifty honorary or contributing members, on condition that each member so enrolled shall annually pay into the treasury of the company the sum of \$5.00, such payment to exempt him during the ensuing year from jury duty and poll tax.

Several states have enacted laws providing that suitable armories be provided at the expense of the county or municipality in which each company is located.

SMALL ARMS PRACTICE.

That commendable progress has been made in this department is evidenced by the reports of the General Inspector of Small Arms Practice, to which attention is especially invited. Special incentives to increased activity have developed as the troops have become fully equipped with the improved rifles and from the increased facilities afforded by more liberal allowance of ammunition, the issue of skirmish targets, gallery targets for armory instruction, re-loading tools, etc., and by the award of badges and buttons to meritorious marksmen. A majority of the companies are now provided with rifle ranges which admit of practice at known distances, but the difficulty in securing safe ranges for practice in skirmish firing is so great that progress in that branch of range work is greatly retarded.

Company team competitions were conducted in connection with the encampments of the Third and Fourth Regiments during the season of 1892. and at the camp of the Fourth Regiment during 1893., with profitable results.

At the last meeting of the National Guard Association of Iowa, resolutions were presented recommending the adoption of a regular system of competitions each season between the various companies and regiments. It is urged that the adoption of this plan would stimulate interest and result in greater efficiency.

The creditable showing made by the Iowa Team at the Inter-State competition of the Military Rifle Association, held at Ft. Sheridan, Ill., during October, 1892, is recorded in the official report of the Team Captain.

The report of the General Inspector of Small Arms Practice recites the details of an accident which happened at the camp of instruction of the State Rifle Team near Dubuque, October 18, 1892, whereby Private McIntyre, Company B, Third Regiment, of Villisca, was seriously wounded by a shot maliciously fired from the revolver of a drunken civilian in passing near the camp. The patient was removed to a hotel in Dubuque on the following day, where he remained under the care of a physician and two attendants until October 29, when he was removed to his home in Villisca. In the absence of authority for the payment of any portion of the expenses thus incurred from the military fund, the propriety of special legislation for the proper reimbursement of the attending physician and the proprietor of the hotel is earnestly recommended, together with provisions for the expense of subsequent medical attendance and loss of time occasioned by the disability.

The above incident emphasizes the importance of some statutory provision such as has been adopted in other states for the compensation in some degree for the temporary or permanent disability of those who meet with accidents or injury in the line of military duty.

MEDICAL DEPARTMENT.

The efficiency of this important branch of the service has been greatly increased through the earnest efforts of the present able corps of medical officers. The progress attained in the Fourth Regiment under Major A. C. Bergen is especially commended. In connection with the last two encampments of this regiment a field hospital has been maintained, a hospital corps organized and thoroughly instructed and a systematic course of instruction and practical drill imparted to the company bearers. The recommendations presented in my former report have been acted upon by the issue to each regiment of United States Army medical panniers, hospital corps pouches, emergency field cases, and officers' orderly pouches. Each company has been provided with a litter for use of company bearers in litter drill and provisions have been made for the issue to each company of morning sick report books.

SIGNAL CORPS.

Satisfactory results have followed the introduction of systematic instruction in signal duty. The signal corps has been recently equipped with flags and a complete set of heliograph instruments. It has been suggested that the efficiency of the corps might be increased by recruiting the members by direct enlistment instead of detailing men from the various organizations as at present.

ACTIVE SERVICE.

The only occasions upon which any portion of the State troops have been called into active service during the biennial period were:

First. For the protection of property following the disastrous cyclone at Pomeroy, Pocahontas county, on the evening of July 6, 1893.

Second. To prevent an attempted lynching of a prisoner confined in the Taylor county jail at Bedford.

The excellent service rendered in the first case by Company G, Fourth Regiment, of Ft. Dodge, Captain C. W. King, commanding, and later by Company C, Fourth Regiment, of Webster City, Captain A. F. Hoffman, commanding, has received the highest commendation. The following correspondence and reports relating to the service performed by these companies are respectfully submitted:

The following telegram was received at this office on the afternoon of July 7th:

BARNUM, IOWA, July 7, 1893.

GEO. GREENE, *Adjutant-General, Des Moines, Iowa*:

I have twenty-two men aboard relief train to Pomeroy cyclone wreck. Please give our sheriff proper authority to use us in Calhoun county, or wire me proper authority to Manson so that we can get pay or expenses.

(Signed.)

LIEUT. W. T. CHANTLAND.

Company G, Fourth Regiment.

Your Excellency having proceeded to Pomeroy in person before the receipt of the above telegram, it was deemed unnecessary to act thereon. The following telegrams were received upon the same date, at 5:15 and 6:00 P. M. respectively:

POMEROY, IOWA, July 7, 1893.

GEN. GEORGE GREENE, *Des Moines, Iowa*:

Send by first possible conveyance forty or fifty large tents if possible.

(Signed.)

HORACE BOIES.

POMEROY, IOWA, July 7, 1893.

GEN. GEORGE GREENE, *Des Moines, Iowa*:

Send tents to Ft. Dodge by way of Rock Island road early morning train.

(Signed.)

HORACE BOIES.

In compliance with your instructions fifty tents were shipped on train leaving Des Moines on the morning of July 8th.

The following telegram was received on the morning of July 10th:

POMEROY, IOWA, July 9, 1893.

GEN. GEORGE GREENE, *Des Moines, Iowa*:

My men have been on duty two on, two off, day and night, since Friday. Much fatigued, some sick. Another company greatly needed. Five H men here doing good duty. Would like H or L, if possible. Also assistant surgeon to take

charge of hospital detail. Our commissary is dependent upon relief committee. Storm Lake fire company, twenty-two men, have been on noble duty with us until to-night, twenty-four hours. Please instruct.

(Signed.)

C. W. KING,
Captain Commanding Company G.

In reply to the above the following telegram was sent:

DES MOINES, July 10, 1893.

CAPT. C. W. KING, *Pomeroy, Iowa:*

Have sheriff make application for troops necessary and Governor will act upon request. Hope to give you assistance not later than to-morrow.

(Signed.)

GEORGE GREENE, *Adjutant-General.*

In pursuance to the foregoing the following message was received by your Excellency:

POMEROY, IOWA, July 10, 1893.

Gov. H. BOIES, *Des Moines, Iowa:*

At meeting held to-night council and special relief committee have decided it essential that the guards be retained until July 17th, noon, and that the force be doubled immediately.

(Signed.)

M. F. STODLEMULER, *Mayor.*

I concur.

(Signed.)

J. H. DIXON, *Deputy Sheriff.*

And in accordance with which the following instructions were forwarded by telegram at 11:00 A. M.:

DES MOINES, IOWA, July 11, 1893.

CAPT. A. F. HOFFMAN, *Webster City, Iowa:*

The Governor directs that you proceed to Pomeroy on afternoon train with your company, reporting to the sheriff at that point for guard and police duty. Apply to the mayor for subsistence. Acknowledge these orders by wire, reporting number of men available for duty.

(Signed.)

GEORGE GREENE, *Adjutant-General.*

DES MOINES, IOWA, July 11, 1893.

J. H. DIXON, *Deputy Sheriff, Pomeroy, Iowa:*

National Guard Company from Webster City ordered by the Governor to report to you at Pomeroy on afternoon train to-day.

(Signed.)

GEO. GREENE, *Adjutant-General.*

At 2:00 P. M. of the same day the following reply was received from Captain Hoffman:

WEBSTER CITY, July 11, 1893.

Adjutant-General, Des Moines, Iowa:

Twenty-two men and three officers.

(Signed.)

A. F. HOFFMAN, *Captain.*

The following telegram was received July 13th at 12:50 P. M.:

POMEROY, IOWA, July 13, 1893.

ADJUTANT-GENERAL GREENE, *Des Moines, Iowa*:

We will not need the militia here after to-night, except we would like a squad of six men selected by and left in charge of Lieutenant Chantland. Will you make the necessary order to carry this suggestion into effect at once and notify us.

(Signed.)

J. H. DIXON, *Deputy Sheriff*.

M. F. STODLEMULER, *Chairman Relief Committee*.

In accordance with the above, instructions were immediately forwarded by wire as follows:

DES MOINES, IOWA, July 13, 1893.

CAPT. A. F. HOFFMAN, *Commanding Military Forces, Pomeroy, Iowa*:

The sheriff of Calhoun county having reported that the military force at Pomeroy can be reduced after to-night without detriment, the Governor directs that you detail Lieutenant Chantland and a squad of six men to remain on duty at Pomeroy under direction of the Sheriff, the remainder of the force to return to company stations by first convenient train Friday.

(Signed.)

GEO. GREENE, *Adjutant General*:

DES MOINES, July 13, 1893.

J. P. DIXON, *Deputy Sheriff*, and M. F. STODLEMULER, *Chairman, Pomeroy, Iowa*:

Orders have been telegraphed to Captain A. F. Hoffman, commanding military force at Pomeroy, confirming your suggestion of this date.

(Signed.)

GEORGE GREENE, *Adjutant-General*.

Further details of the service rendered are submitted in the official reports, which follow:

POMEROY, Iowa, July 13, 1893.

MAJOR-GENERAL GEO. GREENE, *Adjutant-General of Iowa, Des Moines*:

SIR—On Friday morning, July 7th, about 9 o'clock, I heard of the Pomeroy disaster, and immediately tendered the use of our company cots to the relief committee of our city. Mayor Granger asked us to respond with as many men as possible. At 9:30 A. M., the time set for the special relief train to leave, I had twenty-two men aboard. At Barnum I telegraphed to you for instructions, having by that time learned that there would be considerable work, at least for a day or two. I received no response to it but reported in person to Governor Horace Boies at Pomeroy, at 4:30 P. M., Friday, July 7, 1893. Gov. Boies orally sanctioned what I had done and ordered me to stay and do the duty required. Upon request he also gave me an order for transportation from and to Ft. Dodge for the men of Company G. In the meantime the Deputy Sheriff, J. H. Dixon, of Calhoun County, who was on duty at Pomeroy, had given me the following letter of authority:

To Commanding Officer Company G, Fourth Regiment, I. N. G.:

I hereby authorize and direct you and your command to do guard duty at Pomeroy until further notice. You will guard property and see to it that no depredations are committed.

(Signed.)

J. H. DIXON, *Deputy Sheriff*.

On arrival, realizing that the work would be greater than the men at hand could do, I telegraphed Acting First Sergeant Joe F. Nelson, as follows:

Send all available men on first train, fatigue uniform, guns and knapsacks, also bread, bacon, mess outfit and twelve canteens.

(Signed.)

LIEUT. W. T. CHANTLAND.

Sergeant Joe F. Nelson reported with eleven men on first train and was assigned to duty at once.

Telegraphed to Captain King, to whom I also sent telegram of explanation as follows on Saturday A. M.:

Went first as volunteers, after arrival reported to Governor Boies who gave verbal order to perform duty required.

(Signed.)

W. T. CHANTLAND.

The duty required of the men was a complete guard surrounding the ruined district, comprising about twenty blocks, the whole southern portion of the city, and also duty at numerous special posts, at banks, relief headquarters and hospital wards. On account of the scarcity of men, and also the immense crowd, many of the men were compelled to guard eight to ten hours with but enough intermission to get meals. The men of our company here during the first thirty-six hours stood guard on their posts more than two-thirds of the time, and the duty required was both severe and very trying. I consider special credit due to every man because of the soldierly and firm manner in which they performed the duty assigned without complaint. I wish also to especially mention the effective assistance rendered by Lieutenant Lundien.

Captain King arrived at 4 P. M. Saturday and assumed command, to whom I respectfully submit this report for transmittal. Very respectfully,

Your obedient servant,

(Signed.)

W. T. CHANTLAND,

First Lieutenant Company "G," Fourth Regiment.

POMEROY, IOWA. July 11, 1893.

MAJ. GEN. GEORGE GREENE, *Adjutant-General of Iowa, Des Moines:*

SIR—Upon receipt of telegram from my Acting First Sergeant, J. F. Nelson, before referred to in Lieutenant Chantland's report, without further directions, I repaired to the scene of destruction at Pomeroy, where my company were on duty. Arriving at that place at 4 o'clock P. M., July 8, 1893, I assumed command at once and proceeded to inspect the territory guarded by my men, for the purpose of ascertaining the existing conditions. Lieutenant Chantland had made most judicious disposition of the command, for which he is worthy of well-merited commendation.

The territory to be guarded was much larger than it would be possible to perform efficient duty upon for any length of time, for the reason that the duty would so fatigue the men as to endanger their health.

As the men reported from time to time during the day, as the pay-roll will indicate, the discipline and efficiency of my command became more effectual; not, however, to alleviate the fatigue of the men.

The timely arrival of the Storm Lake Fire Company of twenty-two men, also six members of companies H and L of Fourth Regiment, only retarded the request for an additional company of Guards until Sunday night, when I sent the message, a copy of which is inclosed, the withdrawal of the fire company at 10:00 P. M. Sunday, after having done meritorious duty for twenty-four hours, left

us again in a strained condition, which continued until relieved by Captain A. F. Hoffman, commanding Company C, Fourth Regiment, Tuesday, July 11, 1893, to whom I respectfully submit this report for transmittal through proper military channels.

Very respectfully.

Your obedient servant,

(Signed.)

C. W. KING,

Captain Commanding Company G, Fourth Regiment.

WEBSTER CITY, IOWA, July 15, 1893.

MAJ-GEN. GEORGE GREENE, *Adjutant-General of Iowa, Des Moines:*

SIR:—At 11:00 A. M. of the 11th inst., I received the following order by telegram, to-wit:

[See copy of telegram above.]

I immediately took the necessary steps to carry out the provisions of said orders, leaving our post at 2 P. M. of said day, with two officers and twenty-two men. Upon arrival at Pomeroy, I found Capt. King with his Company G with three officers and thirty-four men. I immediately assumed command, having six officers, one non-commissioned staff officer and fifty-six men available for duty. I made a tour of the grounds under guard and found that Capt. King had same in very good condition. His men were much fatigued from the arduous duty that had been imposed. I changed the tour of duty from the usual to that of three hours on and six hours off, and in that way the men were enabled to recover from their fatigue. We continued with the services as above set forth, to the entire satisfaction of the sheriff, mayor and relief committee, whom we went to serve, until I received the following telegraphic orders:

[See copy of telegram above.]

I detailed Lieutenant Chantland who selected six men from Company G to remain. I then made the necessary arrangements with Mr. Fletcher, Train Master of the Illinois Central Railway for transportation on train No. 52, leaving Pomeroy at 2:47 A. M., Friday. He placed a coach at our disposal, also a box car for transporting company baggage. I ordered the guards to be withdrawn at 2:00 A. M., and at 2:47 A. M we boarded the train, arriving at Company armory at 7:00 A. M.

Very respectfully,

(Signed.)

AUG. F. HOFFMAN, *Captain Company "C."*

The details of the service rendered by Company I, Third Regiment, Captain M. Miller commanding, in preventing an attempted lynching in Taylor county, are recited in the following official report:

BEDFORD, IOWA, November 17, 1893.

ADJUTANT-GENERAL, *Des Moines, Iowa:*

SIR:—Monday evening, September 25, 1893, Sheriff of Taylor county received a telephone message stating that a mob of forty or fifty men had started for Bedford from New Market for the purpose of lynching one of the prisoners in the county jail by the name of John Crawford. He immediately notified the Governor and called out my company. The call was made at 9:30 o'clock, and at 10 o'clock I reported to the sheriff with twenty-five men including Lieutenant Dinges and

myself at the court house, at which place I held my men until 3 o'clock A. M., September 26, 1893. At 10:30 o'clock P. M. four or five teams came into Bedford loaded with men from New Market. They were immediately stopped and notified that any breach of the peace would be severely punished.

These parties, finding that we were prepared for them, left town about 12:00 o'clock, and it is said stopped others that were coming and sent them back. The sheriff relieved us at 3:00 o'clock A. M., with orders that, at the tap of the fire bell would assemble at once. I dismissed my men with these orders, but had no further disturbance. I have only thirty of my company in town for duty, the balance are at school and out of the State, visiting the World's Fair and other places. I had no trouble in getting them out. They reported at the armory as soon as they were notified. It is the opinion of the citizens here that if the company had not been called out the prisoner would have been lynched, although these men that came over deny that they came for that purpose, but for the preliminary hearing before the justice of the peace.

Very respectfully your obedient servant,

(Signed)

M. MILLER,

Captain Company I, Third Regiment I. N. G.

In the above incident is a fact worthy of note that the moral effect of the mere presence of the troops was alone sufficient to preserve law and order and to prevent conflict between the disturbing element and the civil authority. No higher compliment could be paid to the officers and men, or to the efficiency of the State troops; nor can a stronger argument be advanced in favor of a well-regulated military force prepared at all times to assist the civil authority in maintaining the supremacy of the law and protecting the lives and property of the citizens of the State.

BATTLE FLAGS.

A law was enacted during the last session of the legislature providing for the removal of the battle flags to the Capitol building, there to be placed in hermetically sealed glass cases. The law is recorded as Chapter 78, Laws of the Twenty-fourth General Assembly and is entitled "*An Act for the Better Preservation of the Colors, Standards, and Battle Flags Carried by the Iowa Regiments and Batteries in the War of the Rebellion.*" The full text is submitted below:

SECTION 1. That the Adjutant-General and the Curator of Historical Collections, with the advice and consent of the Executive Council, shall cause the colors, standards and battle flags borne by Iowa Regiments and Batteries during the war of the rebellion to be placed in hermetically sealed glass cases, in such manner as to display them to the best advantage, and to preserve them, as far as possible, from all injury thereto, and place them in appropriate locations, in the corridors of the Capitol, so much of said corridors as may be necessary is hereby appropriated for the purpose.

SEC. 2. The sum of three thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of any fund in the State treasury, not otherwise appropriated for said purpose, and that all accounts for the same shall be audited by the Executive Council.

In accordance with this act substantial and appropriate plans and specifications have been prepared and submitted to the Executive Council, with recommendations that the cases be located in the recesses of the corridors at either side of the entrance to the State library. Upon the approval of the plans and location, the contract for the cases will be placed providing for their early completion.

REGULATIONS, ETC.

The board of officers appointed for the purpose of preparing a code of regulations for the government of the Iowa National Guard completed its duties May 19, 1892. Their report has been duly filed in this office and the manuscript is ready for the publisher. Provisions should be made for the completion of the work as authorized by section 43 of the Military Code.

Each Company and Regimental Headquarters has recently been supplied by issue from this office, with the following books:

Order and Record book.
Letters received book and index.
Letters sent book and index.
Descriptive book.

NATIONAL LEGISLATION.

A bill was introduced in Congress October 27, 1893, by Congressman Curtis, of New York, entitled "*An act to promote the efficiency of the militia.*" The proposed measure embodies the most important features of the "Henderson Bill," a copy of which was submitted with my last report in connection with an urgent recommendation that the influence of the Iowa Congressmen should be earnestly directed in its support and passage. Under the existing law there is annually appropriated by the Federal Government for the benefit of the militia \$400,000, an amount entirely inadequate to provide for the issue of necessary arms, uniforms, equipage, ordnance, quartermaster, and other military stores and supplies. The Curtis bill contemplates an increase of the annual federal appropriation to \$1,000,000, or an increase of the proportionate amount allotted to the State of Iowa from \$12,000 to \$30,000, an amount sufficient to relieve the State Government from the expense of uniforming and equipping its troops. I consider this measure of sufficient importance to the State to justify suitable action on the part of the legislature by a memorial or otherwise

which may tend to secure its early recognition and consideration at the coming session of Congress.

ARSENAL BUILDING.

An appropriation was made by the Twenty-second General Assembly, Chapter 110, (Sec. 22), for the repair of the Arsenal building and improvement of the grounds, but so strong has been the sentiment, that with the removal of the battle flags, this department should also be assigned to permanent quarters in the capitol building, that no attempt has yet been made towards its expenditure. The present condition of the building is such that its utility and proper preservation depends upon the early and judicious expenditure of the appropriation authorized for the purpose.

ACCOMPANYING PAPERS.

The following accompanying papers are respectfully submitted and made a part of this report:

- Roster of Iowa National Guard.
- Roster of State University Battalion.
- Roster of Agricultural College Battalion.
- Graduates of Iowa colleges showing special aptitude for military service.
- Brigade Organization.
- Return of Ordnance and Quartermaster Stores.
- Table showing attendance at encampments.
- Table showing camp expenses.
- Disbursements.
- Enrollment of Militia by Counties.
- List of flags in the Arsenal.
- General orders.
- Reports of Inspecting Officers, Colonels and United States Army Officers.
- Service and Lineal Rank of Officers.

ACKNOWLEDGMENTS.

I regret that the limits of this report will not permit a record in detail of the many examples of especially conscientious, efficient and faithful performance of duty on the part of officers and enlisted men of all grades, which have come under my observation, and which have resulted in marked improvement during your Excellency's administration in all branches of the service. The officers, as a rule, are able, vigilant, enthusiastic and attentive to their duties. The non-commissioned officers and men are recruited from the best elements of their respective communities, the very best material for efficient, reliable, and practical citizen soldiers. I am under obligations to the officers and men of the different commands for their co-operation and uniform courtesies extended to me from time to time in conducting the affairs of this department.

Acknowledgments are especially due, to the officers and non-commissioned officers of the United States Army, who have been detailed for special duty with the Iowa National Guard, for the valuable and efficient services rendered by them during the various tours of duty. By their cheerful, able and willing assistance, they have won the lasting gratitude of the entire Guard;

To the staff of your Excellency for courtesies and for their loyal services;

To Lieutenant-Colonel N. W. McIvor, who was detailed as Assistant Adjutant-General during my recent absence from the State upon leave, for the able and intelligent manner in which he conducted the affairs of this office;

To Major J. T. Davidson for efficient and valuable service performed under special detail as Acting Assistant Quartermaster-General;

To the clerical force of the department, Major John T. Hume, chief clerk, Miss Carrie Vieser, stenographer, and Mr. George F. Hunt, ordnance sergeant, for faithful, thorough and courteous performance of all duties assigned to them.

In conclusion I desire to renew the expression of my deep obligation to your Excellency for the confidence and kindness manifested toward me personally during the period I have had the honor to serve you as Adjutant-General, and to thank you in behalf of the Iowa National Guard for the courteous consideration and interest you have taken in all matters affecting the welfare of the organization.

Very respectfully your obedient servant,

GEORGE GREENE,
Adjutant-General.

Roster of Iowa National Guard.

Commander-in-Chief.

His Excellency, HORACE BOIES, Governor of Iowa.

STAFF OF THE COMMANDER-IN-CHIEF.

Adjutant-General and Acting Quartermaster General.

	Date of Commission.
Major-General GEORGE GREENE, Des Moines.....	May 1, 1890

Inspector-General.

Brigadier-General JAMES RUSH LINCOLN, Ames	April 29, 1892
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Commissary-General.

Brigadier-General M. M. MARSHALL, Des Moines.....	May 1, 1890
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Surgeon-General.

Brigadier-General FREDERICK H. LITTLE, Muscatine.....	May 1, 1890
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Judge-Advocate-General.

Brigadier-General W. H. C. JAQUES, Ottumwa.....	May 1, 1890
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General Inspector Small Arms Practice.

Colonel THOMAS F. COOKE, Algona.....	July 28, 1892
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Chief of Engineers and Chief Signal Officer.

Colonel H. H. CANFIELD, Boone.....	Sept. 21, 1892
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Aide-de-Camp.

Name.	Residence.	Date of Commission.
Lieutenant-Colonel L. M. MARTIN	Des Moines..	April 14, 1890
Lieutenant-Colonel HIRAM NEILL.....	Sibley.....	May 1, 1890
Lieutenant-Colonel W. W. DODGE.....	Burlington.....	June 14, 1890
Lieutenant-Colonel J. H. McCONLOGUE.....	Mason City.....	June 14, 1890

Name.	Residence.	Date of Commission.
Lieutenant-Colonel T. S. WAUD.....	Radcliffe	June 14, 1890
Lieutenant-Colonel H. L. GETZ.....	Marshalltown	June 14, 1890
Lieutenant-Colonel N. W. McIVOR.....	Cedar Rapids.....	June 14, 1890
Lieutenant-Colonel J. S. WYLIE.....	Davenport... ..	June 14, 1890
Lieutenant-Colonel J. B. DOUGHERTY.....	Muscatine.....	June 14, 1890
Lieutenant-Colonel PATRICK BRENNAN.....	Creston.....	June 14, 1890
Lieutenant-Colonel C. R. BOLTER.....	Logan.....	June 14, 1890
Lieutenant-Colonel CATO SKLLS.....	Vinton.....	June 25, 1890
Lieutenant-Colonel J. P. DONAHUE.....	Davenport	March 18, 1892
Lieutenant-Colonel J. G. PALMER.....	Rockwell City.....	March 18, 1892
Lieutenant-Colonel J. M. ALEXANDER.....	Sidney.....	April 16, 1892
Lieutenant-Colonel B. H. O'MEARA.....	Cedar Rapids....	April 1, 1892
Lieutenant-Colonel I. W. BRECKLER.....	Des Moines.....	June 1, 1893

FIRST BRIGADE.

(HEADQUARTERS, CENTERVILLE.)

	Date of Commission.
Brigadier-General HENRY H. WRIGHT, Commanding	Sept. 3, 1885
<i>Assistant Adjutant-General.</i>	
Lieutenant-Colonel G. WATSON FRENCH, Davenport.....	July 6, 1882
<i>Surgeon.</i>	
Lieutenant-Colonel JAMES T. PRIESTLEY, Des Moines.....	Nov. 23, 1885
<i>Assistant Inspector-General.</i>	
Major JOSEPH T. DAVIDSON, Muscatine.....	{ Rank Aug. 22, 1892 Com. Nov. 10, 1893
<i>Judge-Advocate.</i>	
Major W. H. GOODRELL, Iowa City.....	June 19, 1890
<i>Engineer and Signal Officer.</i>	
Major FRANK E. LYMAN, Des Moines.....	Aug. 23, 1892
<i>Inspector Small Arms Practice.</i>	
Major CHAS. F. GARLOCK, Muscatine.....	Nov. 10, 1893
<i>Quartermaster.</i>	
Captain GIDEON D. ELLYSON, Des Moines.....	July 14, 1893
<i>Aids-de-Camp.</i>	
Lieutenant HENRY C. WRIGHT, Centerville.....	July 26, 1892
Lieutenant JOHN M. KEMBLE, Muscatine.....	Sept. 20, 1892
<i>Quartermaster Sergeant.</i>	
EDWIN B. BARNUM, Des Moines.....	Appointed July 15, 1890

SECOND BRIGADE.

(HEADQUARTERS, CEDAR RAPIDS.)

Brigadier-General W. L. DAVIS, Commanding.....Nov. 23, 1889

Assistant Adjutant-General.

Lieutenant-Colonel GEORGE W. WEEKS, Marshalltown.....Sept. 28, 1885

Surgeon.

Lieutenant-Colonel W. H. H. GABLE, Osage.... Jan. 12, 1889

Assistant Inspector-General.

Major CLIFFORD D. HAM, Dubuque.....Aug. 22, 1892

Judge-Advocate.

Major JONAS M. CLELAND, Sioux City..... ..Aug. 22, 1892

Inspector Small Arms Practice.

Major STEELE KENWORTHY, Perry.... ..Jan. 30, 1893

Quartermaster.

Captain CLEMENT D. HAYDEN, Dubuque.....	{ Rank, Nov. 9, 1887 { Com. Aug. 22, 1892
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Commissary of Subsistence.

Captain CHARLES S. GOODWIN, Vinton.....Aug. 22, 1892

Aids-de-Camp.

Lieutenant EUGENE S. HUBBARD, Cedar Rapids.....Jan. 29, 1890

Lieutenant JAMES H. ROTHROCK, JR., Cedar Rapids.....Jan. 29, 1890

FIRST REGIMENT, INFANTRY.

(HEADQUARTERS, CLINTON.)

Date of Commission.

Colonel FRANK W. MAHIN, Commanding..... March 17, 1891

Lieutenant-Colonel.

HARVEY R. FULLER, Waverly..... April 30, 1892

Majors

WILLIAM G. DOWS, Cedar Rapids..... Dec. 21, 1891

JOHN MCBIRNEY, Charles City..... April 30, 1892

GLENN BROWN, Dubuque .. Aug. 20, 1892

Adjutant—Captain.

CHESTER C. MCCOLLOM, Clinton..... May 24, 1892

Battalion-Adjutants.—First Lieutenants.

GEORGE G. BELT, Cedar Rapids..... June 17, 1892

CHARLES NEWTON, Dubuque..... Sept. 24, 1892

Inspector Small Arms Practice—Captain.

B. F. BLOCKLINGER, Dubuque..... Mar. 9, 1893

Quartermaster—First Lieutenant.

JAMES K. HENDERSON, Independence.... June 18, 1892

Surgeon—Major.

ARTHUR L. WRIGHT, Carroll..... June 18, 1892

Assistant Surgeon—Captain.

JAMES R. GUTHRIE, Dubuque..... June 18, 1892

Chaplain—Captain.

THOS. E. GREEN, Cedar Rapids..... Jan. 6, 1892

Non-Commissioned Staff.

Name.	From.	Address.	Appointed.
Sergeant-Major W. A. SIDDLE.....	Co. E.	Clinton.....	June 18, 1892
Sergeant-Major _____			
Sergeant-Major JOHN P. WILTSE.....	Co. D.	Charles City..	Sept. 24, 1892
Sergeant-Major EDWARD M. HEALEY.....	Co. A.	Dubuque.....	Sept. 24, 1892
Quartermaster Sergeant F. W. WOODRING....	Co. F.	Waverly.....	June 18, 1892
Commissary-Sergeant C. L. SEBERN..	Co. G.	Vinton.....	Oct. 4, 1892
Ordnance-Sergeant F. A. WIGTON.....	Co. I.	Waukon.....	June 18, 1892
Color-Sergeant W. H. BLYDENBURG.....	Co. E.	Clinton	Nov. 27, 1893
Hospital Steward A. H. BLOCKLINGER	Co. A.	Dubuque.....	June 18, 1892
Chief Trumpeter E. N. SLEEPER..	Co. F.	Waverly.....	June 18, 1892
Drum-Major JOSEPH T. RIES.....	Band..	Dubuque.....	Nov. 3, 1893
Principal Musician W. J. KELLER.....	Band..	Dubuque.....	Sept. 24, 1892
Regimental Band.....		Dubuque	

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
W. H. Thrift.....	Captain.....	Dubuque.....	June 11, 1890
A. M. Jaeggi... ..	1st Lieut.....	Dubuque.....	April 3, 1893
E. J. Beach.....	2nd Lieut.....	Dubuque.....	April 3, 1893

COMPANY B.

F. R. Fisher....	Captain.....	Waterloo.....	Oct. 27, 1893
A. M. Williams... ..	1st Lieut....	Waterloo.....	Oct. 27, 1893
C. E. Oberholser....	2nd Lieut.	Waterloo.....	Oct. 27, 1893

COMPANY C.

E. H. Smith.....	Captain.....	Cedar Rapids... ..	Jan. 13, 1890
Geo. A. Evans.....	1st Lieut.....	Cedar Rapids	Aug. 21, 1893
H. W. McCullough.	2nd Lieut.....	Cedar Rapids.....	Aug. 21, 1893

COMPANY D.

F. B. Roziene.....	Captain.....	Charles City.....	June 1, 1893
L. Hollingsworth	1st Lieutenant...	Charles City.....	Aug. 7, 1893
C. B. Spaulding.....	2nd Lieut.....	Charles City.. ..	Feb. 29, 1892

COMPANY E.

L. F. Sutton	Captain	Clinton.....	Jan. 15, 1891
Bunn Booth	1st Lieut.....	Clinton.....	Aug. 29, 1892
A. P. Tarkington.....	2nd Lieut	Clinton.....	Oct. 30, 1893

COMPANY F.

Chas. A. Krieger.....	Captain	Waverly	Nov. 11, 1893
E. S. Bennett.....	1st Lieut.....	Waverly....	Dec. 2, 1893
John P. Brown.....	2nd Lieut.....	Waverly.....	July 7, 1890

COMPANY G.

Name.	Rank.	Residence.	Date of Commission.
J. P. Matthews	Captain.....	Vinton.....	Nov. 26, 1887
Jas. F. Traer.....	1st Lieut.....	Vinton.....	April 10, 1893
Chas. F. Young.....	2nd Lieut....	Vinton.....	April 10, 1893

COMPANY H.

[Unorganized.]

COMPANY I.

Henry V. Duffy.....	Captain.....	Waukon.....	July 1, 1893
Wm. S. Hart	1st Lieut.....	Waukon.....	Sept. 23, 1893
J. F. Buggy	2nd Lieut.....	Waukon.....	Nov. 28, 1893

COMPANY K.

C. F. Gardner.....	Captain.....	Osage.....	Aug. 10, 1886
Josiah Shores.....	1st Lieut.....	Osage.....	Aug. 30, 1892
John Peterson.....	2nd Lieut	Osage.....	Aug. 30, 1892

COMPANY L.

C. L. Root.....	Captain.....	Lyons.....	June 22, 1892
F. L. Holleran.....	1st Lieut.....	Lyons.....	June 22, 1892
C. B. Marquis.....	2nd Lieut.....	Lyons.....	June 22, 1892

COMPANY M.

E. C. Johnson....	Captain....	Maquoketa.....	Dec. 8, 1893
L. A. Trump.....	1st Lieut....	Maquoketa	Dec. 8, 1893
E. L. Hinckley	2nd Lieut...	Maquoketa	Dec. 8, 1893

SECOND REGIMENT, INFANTRY.

(HEADQUARTERS, DAVENPORT.)

Colonel PARKER W. McMANUS, Commanding.....Date of Commission.
Oct. 20, 1885

Lieutenant-Colonel.

JAMES A. GUEST, Burlington.....Oct. 20, 1885

Majors.

JOHN RIX, Ft. Madison.....June 9, 1890
D. V. JACKSON, Muscatine.....April 30, 1892
ELLIOTT E. LAMBERT, Newton.April 30, 1892

Adjutant—Captain.

THOMAS L. WILKINSON, Davenport.....July 2, 1890

Battalion Adjutants—First Lieutenants.

H. J. HUISKAMP, Jr., Ft. Madison.....June 28, 1892
CHAS. W. KEMBLE, Muscatine.....Nov. 22, 1893
A. R. GORRELL, Newton.....Sept. 23, 1892

Quartermaster—First Lieutenant.

WILLIAM J. McCULLOUGH, Davenport.....May 14, 1888

Surgeon—Major.

CHARLES M. ROBERTSON, Davenport.....July 2, 1890

Assistant Surgeon—Captain.

LEWIS J. BAKER, Ottumwa.....July 2, 1890

Chaplain—Captain.

MYRON A. JOHNSON, Davenport.....July 2, 1890

Non-Commissioned Staff.

Name.	From.	Address.	Appointed.
Sergeant-Major LEON RIZER.....	Co. F..	Ft. Madison..	Aug. 1, 1890
Sergeant-Major C. R. PORTER.....	Co. E..	Centerville....	June 28, 1892

Name.	From.	Address.	Appointed.
Sergeant-Major J. E. BARTLEY.....	Co. M..	Lowden	June 28, 1892
Sergeant-Major			
Quartermaster-Sergeant CHAS. J. WILSON.....	Co. D..	Washington..	Jan. 1, 1888
Commissary-Sergeant J. A. STEVENS.....	Co. E..	Centerville....	July 8, 1887
Ordnance-Sergeant IRA A. PARISH.....	Co. K..	Grinnell...	June 28, 1892
Color-Sergeant J. R. K. LAMB	Co. L..	Newton.....	June 28, 1892
Hospital Steward.....			
Chief Trumpeter F. C. GOEDECKE ..	Co. H..	Burlington...	Dec. 1, 1890
Drum-Major DALTON RISLEY.....	Band..	Omaha, Neb .	Jan 1, 1889
Principal Musician JACOB STRASSER.....	Band..	Davenport.....	Aug. 7, 1884
Regimental Band.....		Davenport.....	

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
H. A. Heaslip.....	Captain.....	Keokuk.....	March 31, 1890
John A. Dunlap.....	1st Lieut.....	Keokuk.....	March 31, 1890
Frank M. Fuller.....	2nd Lieut.....	Keokuk.....	March 31, 1890

COMPANY B.

Fred M. Jones.....	Captain.....	Davenport.....	Nov. 17, 1893
.....	1st Lieut.	Davenport.....	May 26, 1893
E. R. Hasson.....	2nd Lieut.....	Davenport	Aug. 18, 1893

COMPANY C.

.....	Captain.....	Muscatine.....	
John Tillie.....	1st Lieut.....	Muscatine.....	April 11, 1893
C. P. Jackson.....	2nd Lieut.....	Muscatine.....	April 25, 1893

COMPANY D.

Jas. D. Glasgow.....	Captain.....	Washington	Aug. 23, 1893
W. H. Fulton.....	1st Lieut.....	Washington.	Nov. 15, 1893
David W. Harvey.....	2nd Lieut.....	Washington.....	Nov. 29, 1893

COMPANY E.

W. H. Ogle.....	Captain.....	Centerville.....	Dec. 29, 1892
F. D. McKee.....	1st Lieut.....	Centerville ...	June 15, 1892
W. J. Phillips.....	2nd Lieut.....	Centerville.....	Jan. 30, 1893

COMPANY F.

Henry G. Haessig	Captain....	Ft. Madison.....	Feb. 20, 1893
Fred C. Chambers.....	1st Lieut.....	Ft. Madison.....	Feb. 20, 1893
Herbert Davis....	2nd Lieut.....	Ft. Madison.....	Feb. 20, 1893

COMPANY G.

D. A. Emery.....	Captain.....	Ottumwa.....	March 31, 1890
H. H. Caughlan.....	1st Lieut.....	Ottumwa.....	June 1, 1891
Frank W. Eckers.....	2nd Lieut.....	Ottumwa.....	June 12, 1893

COMPANY H.

Name.	Rank.	Residence.	Date of Commission.
Chas. Willner.....	Captain.....	Burlington..	May 11, 1887
C. C. Phillips.....	1st Lieut.....	Hurlington.....	Dec. 19, 1892
S. W. Smith.....	2nd Lieut.....	Burlington.....	Dec. 19, 1892

COMPANY I.

C. C. Stover.....	Captain...	Iowa City.....	April 20, 1892
Geo. M. Parsons.	1st Lieut	Iowa City.....	April 20, 1892
Asher W. Ely.....	2nd Lieut.....	Iowa City.....	Oct. 26, 1891

COMPANY K.

H. S. Burwell.....	Captain.....	Grinnell....	Sept. 21, 1892
A. C. Norris.....	1st Lieut.....	Grinnell... ..	Aug. 17, 1892
J. N. Houghton.....	2nd Lieut.....	Grinnell.....	Aug. 17, 1892

COMPANY L.

D. M. Galusha.....	Captain..	Newton	June 15, 1892
Geo. Eastman ..	1st Lieut.....	Newton.....	June 15, 1892
W. A. Clarkson... ..	2nd Lieut.....	Newton.....	June 15, 1892

COMPANY M.

J. T. Moffit.....	Captain.....	Tipton.....	Aug. 13, 1890
Walter Jeffers.....	1st Lieut.....	Tipton.....	Aug. 13, 1890
L. J. Rowell	2nd Lieut	Tipton.....	July 29, 1892

THIRD REGIMENT, INFANTRY.

(HEADQUARTERS, SHENANDOAH.)

Colonel CHARLES V. MOUNT, Commanding..... July 3, 1891

Lieutenant-Colonel.

ALBERT W. SWAIM, Oskaloosa Jan. 24, 1887

Majors.

JOHN C. LOPER, Des Moines Jan. 23, 1892

R. J. GAINES, Greenfield..... April 30, 1892

WILLIAM H. EVANS, Red Oak..... April 30, 1892

Adjutant—Captain.

JOHN T. HUME, Des Moines { Rank, Feb. 4, 1889
Com., July 1, 1893

Battalion Adjutants—First Lieutenants.

GEO. A. REED, Des Moines..... { Rank, Dec. 9, 1891
Com., July 13, 1893

WILLIAM BELL, Bedford..... July 5, 1892

FRANK M. COMPTON, Council Bluffs..... May 26, 1893

Quartermaster—First Lieutenant.

JOSIAH S. WHITMAN, Des Moines..... March 24 1886

Surgeon—Major.

HAMILTON P. DUFFIELD, Shenandoah..... Aug. 14. 1888

Assistant Surgeon—Captain.

LESLIE J. LYNCH, Villisca Feb. 4, 1889

Chaplain—Captain.

F. W. PARSONS, Marshalltown May 23, 1882

Non-Commissioned Staff.

Name.	From.	Address.	Appointed.
Sergeant-Major _____	.....	.....	.....
Sergeant-Major _____	.....	.....	.....
Sergeant-Major H. S. BOWEN.....	Co. H.	Des Moines...	Aug. 7, 1892
Sergeant-Major JOHN V. CRUM	Co. I.	Bedford.....	July 17, 1893
Quartermaster-Sergeant JOHN D. CADY.....	Co. H.	Des Moines..	March 4, 1891
Commissary-Sergeant J. B. MARINER.....	Co. E.	Shenandoah..	April 30, 1892
Ordnance-Sergeant J. J. ELLSWORTH.....	Co. F.	Oskaloosa....	April 30, 1892
Color-Sergeant J. H. TIPTON.....	Co. C.	Glenwood....	April 30, 1892
Hospital Steward PARK A. FINDLEY.....	Co. A.	Des Moines...	July 17, 1893
Chief Trumpeter FRANK E. WAGNER.....	Co. A.	Des Moines...	April 7, 1886
Drum-Major.....	.....	.....	.....
Principal Musician G. W. LANDERS	Band..	Centerville....	July 23, 1892
Regimental Band.....	.....	Centerville.....	.....

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
James E. Devore.....	Captain.....	Des Moines.....	May 9, 1893
N. F. Stilson.....	1st Lieut.....	Des Moines.....	May 9, 1893
A. M. Groom.....	2nd Lieut.....	Des Moines.....	May 9, 1893

COMPANY B.

S. P. Moore.....	Captain.....	Villisca.....	May 30, 1891
John T. Poston.....	1st Lieut.....	Villisca.....	Aug. 9, 1889
L. M. Harris.....	2nd Lieut.....	Villisca.....	June 18, 1889

COMPANY C.

M. H. Byers.....	Captain.....	Glenwood.....	Jan. 2, 1884
.....	1st Lieut.....	Glenwood.....	.....
O. R. Patrick.....	2nd Lieut.....	Glenwood.....	June 12, 1893

COMPANY D.

W. S. Burnett.....	Captain.....	Indianola.....	Dec. 26, 1891
.....	1st Lieut.....	Indianola.....	.....
.....	2nd Lieut.....	Indianola.....	.....

COMPANY E.

O. L. Shaffer.....	Captain.....	Shenandoah.....	Feb. 21, 1893
.....	1st Lieut.....	Shenandoah.....	.....
Wm. H. Walters.....	2nd Lieut.....	Shenandoah.....	Nov. 18, 1893

COMPANY F.

F. S. Stone.....	Captain	Oskaloosa.....	April 30, 1892
C. A. Tracey.....	1st Lieut... ..	Oskaloosa	June 19, 1893
Geo. R. Ferral.....	2nd Lieut.....	Oskaloosa.....	Nov. 4, 1891

COMPANY G.

W. J. Duggan.....Captain.....Creston.....April 4, 1891
 O. E. Hascall.....1st Lieut.....Creston.....July 8, 1893
 I. J. Stalker.....2nd Lieut.....Creston.....July 8, 1893

COMPANY H.

E. C. Worthington.....Captain.....Des Moines.....May 5, 1893
 F. W. Phillips.....1st Lieut.....Des Moines.....May 27, 1893
 E. C. Powers.....2nd Lieut.....Des Moines.....May 27, 1893

COMPANY I.

M. Miller.....Captain... ..Bedford.....Feb. 14, 1889
 C. V. Dinges.....1st Lieut.....Bedford.....Aug. 23, 1892
 Wm. B. Widner.....2nd Lieut.....Bedford.....Aug. 29, 1892

COMPANY K.

Arvin B. Shaw.....Captain.....Corning.....July 22, 1893
 E. C. Peairs.....1st Lieut.....Corning... ..July 22, 1893
 Thomas O. Bell.....2nd Lieut.....Corning... ..July 22, 1893

COMPANY L.

W. E. Aitchison.....Captain.....Council Bluffs.. } Rank, May 24, 1890
1st LieutCouncil Bluffs..... } Com., Nov. 7, 1893
 W. O. Pryor.....2nd Lieut.....Council Bluffs.....April 3, 1893

COMPANY M.

J. W. Clark.....Captain.... ..Red Oak.....Oct. 18, 1893
 W. Harry French.....1st Lieut.....Red Oak.....Oct. 18, 1893
 Guy E. Logan... ..2nd Lieut.....Red Oak.....Oct. 18, 1893

FOURTH REGIMENT, INFANTRY.

(HEADQUARTERS, SIOUX CITY.)

Colonel CHARLES E. FOSTER, Commanding... { Date of Commission.
Rank, May 1, 1890
Com., April 30, 1892

Lieutenant-Colonel.

JAMES RULE, Mason City... April 30, 1892

Majors.

JOHN R. PRIME, Des Moines { Rank, May 7, 1884
Com., April 30, 1892
W. B. HUMPHREY, Sioux City... June 4, 1892
LUTHER E. BAKER, Toledo... Feb. 4, 1893

Adjutant—Captain.

ORVILLE C. SERVIS, Sioux City... April 30, 1892

Battalion Adjutants—First Lieutenants.

NORMAN P. HYATT, Webster City... July 2, 1892
GEORGE W. AVERY, Sioux City... Aug. 5, 1892
ALBERT W. BRALEY, Mason City... June 30, 1893

Inspector Small Arms Practice—Captain.

M. S. SCHERMERHORN, Mason City... June 1, 1893

Quartermaster—First Lieutenant.

W. M. MCKERCHER, Sioux City... June 1, 1893

Surgeon—Major.

A. C. BERGEN, Sioux City... July 16, 1889

Assistant Surgeon—Captain

JAMES A SHERMAN, Cherokee... Aug. 1, 1892

Additional Assistant Surgeon—Captain.

W. E. H. MORSE, Algona... Aug. 2, 1892

Chaplain—Captain.

C. H. STEARNS, Des Moines.....June 17, 1892

Non-Commissioned Staff.

Name.	From.	Address.	Appointed.
Sergeant-Major G. S. THOMPSON.....	Co. A.	Mason City...	July 1, 1892
Sergeant-Major CHAS. S. LINCOLN.,		Ames.....	Aug. 1, 1892
Sergeant-Major A. L. RULE	Co. A.	Mason City...	Aug. 4, 1892
Sergeant-Major G. F. PEEK.....	Co. F.	Algona.....	Oct. 1, 1893
Quartermaster-Sergeant V. A. BLOMGREN.....	Co. G.	Ft. Dodge....	June 1, 1893
Commissary-Sergeant N. M. O'CONNOR.....	Co. C.	Webster City.	Oct. 1, 1893
Ordnance-Sergeant E. H. BROWN.....		Sioux City....	Aug. 1, 1892
Color-Sergeant E. J. STONEBRAKER.....	Co. D.	Hampton	July 1, 1892
Hospital Steward W. G. BALE	Co. G.	Ft. Dodge....	July 23, 1892
Assistant Hospital Steward F. A. MATTHEWS..	Co. F.	Algona.....	Aug. 1, 1892
Chief Trumpeter R. D. BAGLEY.....	Co. A.	Mason City...	July 1, 1892
Drum-Major D. W. MARTIN....	Band..	Sioux City....	Aug. 1, 1892
Principal Musician MOSES REED.....	Band..	Sioux City....	June 1, 1892
Regimental Band... ..		Sioux City.....	

COMPANY A.

Name.	Rank.	Residence.	Date of Commission.
I. R. Kirk.....	Captain.....	Mason City.....	Oct. 7, 1891
F. E. Dean	1st Lieut.....	Mason City.....	July 15, 1893
W. M. Nutting.....	2nd Lieut.....	Mason City.....	July 15, 1893

COMPANY B.

J. H. Pattee.....	Captain... ..	Perry.....	May 23, 1893
J. E. Banyard.. ..	1st Lieut.....	Perry.....	May 12, 1891
John McKean.....	2nd Lieut.....	Perry.....	May 29, 1893

COMPANY C.

A. F. Hoffman.....	Captain	Webster City.....	Dec. 5, 1891
Jesse W. Lee.....	1st Lieut.....	Webster City.....	Dec. 31, 1891
Geo. H. Shaw.....	2nd Lieut.....	Webster City.....	Dec. 31, 1891

COMPANY D.

S. J. Parker.....	Captain.....	Hampton	July 8, 1891
J. A. Ott.....	1st Lieut.....	Hampton.....	Jan. 4, 1893
E. B. Brandon	2nd Lieut.....	Hampton	Mar. 19, 1892

COMPANY E.

John Cornforth	Captain.....	Hull.....	Dec. 31, 1891
D. M. Odle.....	1st Lieut.....	Hull.....	June 5, 1893
A. G. Carver.....	2nd Lieut.....	Hull.....	June 5, 1893

COMPANY F.

Name.	Rank.	Residence.	Date of Commission.
M. P. Haggard.....	Captain.....	Algona	May 10, 1893
C. T. Chubb	1st Lieut.....	Algona	Aug, 20, 1892
A. E. Daugherty.....	2nd Lieut.....	Algona	May 10, 1893

COMPANY G.

C. W. King.....	Captain.....	Ft. Dodge.	Feb. 13, 1892
W. T. Chantland	1st Lieut.....	Ft. Dodge.....	Feb. 13, 1892
Ed. M. Lundien	2nd Lieut	Ft. Dodge.....	May 19, 1893

COMPANY H.

J. A. Haley	Captain.....	Sioux City.....	May 15, 1893
H. L. Thurston.....	1st Lieut.....	Sioux City.....	May 15, 1893
Geo. H. Gilbert....	2nd Lieut.....	Sioux City.....	May 15, 1893

COMPANY I.

Otto Hile	Captain	Boone.....	July 24, 1891
Fred W. Crary... ..	1st Lient	Boone.....	July 25, 1892
F. D. Wheeler	2nd Lieut	Boone.....	July 25, 1892

COMPANY K.

S. E. Clapp	Captain.....	Toledo	March 13, 1893
C. J. Cooper	1st Lient.....	Toledo	March 13, 1893
P. W. McRoberts..	2nd Lieut.....	Toledo	March 13, 1893

COMPANY L.

W. A. Kirk	Captain	Sioux City	Nov. 29, 1893
A. F. Allen.....	1st Lieut.....	Sioux City	Nov. 29, 1893
H. L. Dillon.	2nd Lieut	Sioux City	Nov. 29, 1893

COMPANY M.

(Unorganized.)

STATE UNIVERSITY BATTALION.

1892.

Major George W. Read (1st Lieutenant, 5th Cavalry, U. S. A.)....Commandant.

Name.	Rank.	Position.	Date of Commission.
W. H. Walker...	Cadet 1st Lieutenant.....	Adjutant.....	Oct. 1, 1891
S. Ver Veer ...	Cadet 1st Lieutenant.....	Quartermaster.	Oct. 1, 1891
G. W. Stiles.....	Cadet Captain.....	Battery.....	Oct. 1, 1891
W. T. Chantland ...	Cadet Captain.....	Company A.....	Oct. 1, 1891
B. F. Shambaugh...	Cadet Captain.....	Company B.....	Oct. 1, 1891
I. E. Munger	Cadet Captain.....	Company C.....	Oct. 1, 1891
Frank Russell.....	Cadet Captain.....	Company D.....	Oct. 1, 1891
H. S. Hollingsworth.	Cadet Captain.....	Company A...	April 15, 1892
R. M. Cannon.....	Cadet 1st Lieutenant.....	Battery ...	Oct. 1, 1891
M. I. Hoppenstall...	Cadet 1st Lieutenant.....	Company A.....	Oct. 1, 1891
H. S. Hollingsworth.	Cadet 1st Lieutenant.....	Company B	Oct. 1, 1891
H. E. Kelly.....	Cadet 1st Lieutenant.....	Company C.....	Oct. 1, 1891
S. G. Cartwright ...	Cadet 1st Lieutenant.....	Company D.....	Oct. 1, 1891
D. T. Sollenbarger ..	Cadet 1st Lieutenant...	Company A.....	April 15, 1892
P. L. Sargent.....	Cadet 1st Lieutenant.....	Company B ...	April 15, 1892
Joseph Mekota	Cadet 2nd Lieutenant.....	Battery	Oct. 1, 1891
D. T. Sollenbarger...	Cadet 2nd Lieutenant.	Company A.....	Oct. 1, 1891
P. L. Sargent	Cadet 2nd Lieutenant.....	Company B	Oct. 1, 1891
A. F. Weiss.....	Cadet 2nd Lieutenant ..	Company C	Oct. 1, 1891
W. A. Ferren.....	Cadet 2nd Lieutenant	Company D.....	Oct. 1, 1891
G. E. Shambaugh...	Cadet 2nd Lieutenant	Company B	April 15, 1892
F. G. Pierce	Cadet 2nd Lieutenant .....	.....	Oct. 1, 1891
C. J. Flynn.	Cadet 2nd Lieutenant .....	.....	Oct. 1, 1891
E. L. Kahlke.....	Cadet 2nd Lieutenant.....	.....	Oct. 1, 1891
F. W. Meyers.....	Cadet 2nd Lieutenant.....	.....	Oct. 1, 1891

STATE UNIVERSITY BATTALION.
1893.

Major Chas B. Vogdes (1st Lieutenant, 1st Infantry, U. S. A.)..... Commandant			
Name.	Rank.	Position.	Date of Commission.
William Larrabee...	Cadet Captain.....		April 24, 1893
Chas. C. Stover.....	Cadet Captain...		April 24, 1893
Will Bailey.....	Cadet Captain ...		April 24, 1893
C. W. H. Smith.....	Cadet Captain.....		April 24, 1893
Harl Myers.....	Cadet Captain.....		April 24, 1893
Rush C. Butler...	Cadet Captain.....		April 24, 1893
George Beardsley...	Cadet 1st Lieutenant.....		April 24, 1893
Elza C. Johnson.....	Cadet 1st Lieutenant.....		April 24, 1893
George W. Gruwell..	Cadet 1st Lieutenant.....		April 24, 1893
Samuel K. Stevenson	Cadet 1st Lieutenant.....		April 24, 1893
Frederick Furbish...	Cadet 1st Lieutenant.....		April 24, 1893
Fred W. Neal.	Cadet 1st Lieutenant ...		April 24, 1893
Fred Brasted.....	Cadet 2nd Lieutenant..		April 24, 1893
Matt C. Cunningham	Cadet 2nd Lieutenant.....		April 24, 1893

IOWA AGRICULTURAL COLLEGE CADET CORPS.

1892.

Gen. J. R. Lincoln.....Commandant

Name.	Rank.	Position.	Date of Commission.
S. Arthur Knapp...	Cadet Major.....	1st Battalion.....	Nov. 1, 1892
Louis B. Spinney...	Cadet Major.....	2nd Battalion.....	Nov. 1, 1892
Elmina Wilson.....	Cadet Major.....	3d Battalion.....	Nov. 1, 1892
C. U. Emry	Cadet Captain.....	Regimental Adjutant.	Nov. 1, 1892
O. C. Van Houten..	Cadet Captain.....	Quartermaster	Nov. 1, 1892
T. T. Rutledge....	Cadet Captain.....	Ordnance Officer....	Nov. 1, 1892
George S. Foster....	Cadet Captain.....	Battery F.....	Nov. 1, 1892
F. C. Stewart.....	Cadet Captain.....	Company A.....	Nov. 1, 1892
Elmer E. Kauffman.	Cadet Captain.....	Company E	Nov. 1, 1892
George M. Ashford.	Cadet Captain.....	Company B.....	Nov. 1, 1892
Charles C Deering..	Cadet Captain...	Company H.....	Nov. 1, 1892
Vincent Zmunt.....	Cadet Captain...	Company D....	Nov. 1, 1892
Arthur C. Stokes...	Cadet Captain.....	Company I	Nov. 1, 1892
Fred S. Phelps.....	Cadet Captain...	Company K.	Nov. 1, 1892
Edwin D. Jones....	Cadet Captain.....	Company C.....	Nov. 1, 1892
Helen Radnich.....	Cadet Captain.....	Company L....	Nov. 1, 1892
A. Alene Chestek...	Cadet Captain.....	Company G.....	Nov. 1, 1892
Ernest F. Green....	Cadet 1st Lieutenant...	Company I.....	Nov. 1, 1892
E. M. Durve.....	Cadet 1st Lieutenant...	Company H.....	Nov. 1, 1892
G. A. Kuehl.....	Cadet 1st Lieutenant ...	Company B.....	Nov. 1, 1892
W. E. Harriman...	Cadet 1st Lieutenant ...	Company C.....	Nov. 1, 1892
George A. Ketterer.	Cadet 1st Lieutenant...	Company A.....	Nov. 1, 1892
C. K. Munns.....	Cadet 1st Lieutenant...	Company K.....	Nov. 1, 1892
Edgar F. Smith....	Cadet 1st Lieutenant....	Company D...	Nov. 1, 1892
Ernest E. Faville...	Cadet 1st Lieutenant ...	Company E.....	Nov. 1, 1892
Willis B. Lincoln...	Cadet 1st Lieutenant....	Battery F.....	Nov. 1, 1892
Will E. Herring ...	Cadet 1st Lieutenant....	Battalion Adjutant...	Nov. 1, 1892
Edwin C. Boutelle..	Cadet 1st Lieutenant ...	Battalion Adjutant...	Nov. 1, 1892
Clark White.....	Cadet 2nd Lieutenant....	Company A.....	Nov. 1, 1892
Fred L. Kent.....	Cadet 2nd Lieutenant...	Company E.....	Nov. 1, 1892
Harry J. Dodds....	Cadet 2nd Lieutenant ...	Company H...	Nov. 1, 1892
Albert Price.....	Cadet 2nd Lieutenant....	Company I.....	Nov. 1, 1892
C. A. McCall.....	Cadet 2nd Lieutenant ...	Company C.....	Nov. 1, 1892
F. B. McCall	Cadet 2nd Lieutenant....	Company D...	Nov. 1, 1892
D. F. White	Cadet 2nd Lieutenant....	Company B.....	Nov. 1, 1892

IOWA AGRICULTURAL COLLEGE CADET CORPS.

1893.

Gen. J. R. Lincoln.....Commandant			
Name.	Rank.	Position.	Date of Commission.
Geo. A. Ketterer....	Cadet Lieut.-Col.....		Oct. 25, 1893
E. F. Green.....	Cadet Major.....	1st Battalion.....	Oct. 25, 1893
W. E. Herring.....	Cadet Major..	2nd Battalion.....	Oct. 25, 1893
Evelyn Starr.....	Cadet Major.....	3rd Battalion.....	Oct. 25, 1893
Ernest E. Faville...	Cadet Captain.....	Regimental Adjutant.	Oct. 25, 1893
Willis B. Lincoln...	Cadet Captain.....	Battery F.....	Oct. 25, 1893
Edwin C. Bontelle..	Cadet Captain.....	Company A.....	Oct. 25, 1893
G. A. Kuehl.....	Cadet Captain.....	Company B.....	Oct. 25, 1893
B. F. White....	Cadet Captain.....	Company C.....	Oct. 25, 1893
E. M. Duroe.....	Cadet Captain.....	Company D.....	Oct. 25, 1893
Will E. Harriman..	Cadet Captain.....	Company E.....	Oct. 25, 1893
Clark White.....	Cadet Captain.....	Company H.....	Oct. 25, 1893
J. J. Coull.....	Cadet Captain.....	Company I.....	Oct. 25, 1893
F. L. Kent.....	Cadet Captain.....	Company K.....	Oct. 25, 1893
Jesse Hudson.....	Cadet Captain.....	Company G.....	Oct. 25, 1893
Helen Radnich...	Cadet Captain.....	Company L.....	Oct. 25, 1893
W. A. Murphy.....	Cadet 1st Lieutenant....	Company A....	Oct. 25, 1893
J. B. Ryan.....	Cadet 1st Lieutenant....	Company B....	Oct. 25, 1893
Chas. S. Lincoln...	Cadet 1st Lieutenant....	Company C.....	Oct. 25, 1893
L. B. Craig.....	Cadet 1st Lieutenant....	Company D.....	Oct. 25, 1893
F. H. Campbell.....	Cadet 1st Lieutenant....	Company E.....	Oct. 25, 1893
Lee Campbell.....	Cadet 1st Lieutenant....	Company H.....	Oct. 25, 1893
C. E. Reed.....	Cadet 1st Lieutenant....	Company I.....	Oct. 25, 1893
C. D. Reed.....	Cadet 1st Lieutenant....	Company K.....	Oct. 25, 1893
Edith Ryan.....	Cadet 1st Lieutenant....	Company G.....	Oct. 25, 1893
Annie Fleming.....	Cadet 1st Lieutenant....	Company L.....	Oct. 25, 1893
B. F. Hand.....	Cadet 1st Lieutenant....	Adj. 1st Battalion...	Oct. 25, 1893
W. L. Ryan....	Cadet 1st Lieutenant....	Adj. 2nd Battalion...	Oct. 25, 1893
Grace Mills.....	Cadet 1st Lieutenant....	Adj. 3rd Battalion...	Oct. 25, 1893
J. Y. Cantwell.....	Cadet 2nd Lieutenant...	Battery F.....	Oct. 25, 1893
G. T. Schlemker....	Cadet 2nd Lieutenant...	Company B.....	Oct. 25, 1893
G. W. Carver.....	Cadet 2nd Lieutenant...	Company C.....	Oct. 25, 1893
S. B. Fitz.....	Cadet 2nd Lieutenant...	Company H.....	Oct. 25, 1893
S. W. Linn.....	Cadet 2nd Lieutenant...	Company I.....	Oct. 25, 1893
H. H. Rutledge....	Cadet 2nd Lieutenant...	Company K.....	Oct. 25, 1893
Casno Bigelon.....	Cadet 2nd Lieutenant...	Company G.....	Oct. 25, 1893
Emma Pammel.....	Cadet 2nd Lieutenant...	Company L.....	Oct. 25, 1893

Names of graduates of Universities and Colleges showing special aptitude for military duty:

IOWA STATE UNIVERSITY, IOWA CITY.

1892.	Frank Russell, Benjamin F. Shambaugh, Geo. W. Stiles, I. E. Munger, William H. Walker, H. S. Hollingsworth, Will T. Chantland.	1893.	M. W. Bailey, Rush C. Butler, Charles C. Stover, C. W. H. Smith, Harl Meyers, E. C. Johnson.
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IOWA AGRICULTURAL COLLEGE, AMES.

1892.	S. A. Knapp, L. B. Spinney, F. C. Stewart.	1893.	Geo. A. Ketterer, E. F. Green, W. E. Herring.
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IOWA STATE NORMAL SCHOOL, CEDAR FALLS.

1892.	Albert F. Burton, E. Avery Crary, Daniel Rhodes.	1893.	L. A. I. Chapman, E. P. Cunningham, F. G. Miller.
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CORNELL COLLEGE, MT. VERNON.

1892.	Fred Kirkpatrick, W. C. Rigby, W. C. Gorham.	1893.	F. G. Ferreby, C. B. Rhea, W. C. Alden.
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IOWA WESLEYAN UNIVERSITY, MT. PLEASANT.

1892.	Charles T. Lang, Fred W. Marsh, Jesse W. Clark.	1893.	Ed. M. Meyers, S. A. Power, C. G. Watkins.
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BRIGADE ORGANIZATION.

FIRST BRIGADE.

COMMAND.	HEADQUARTERS.	Commissioned officers.	Enlisted men.	Aggregate.
Field, staff and band.....	Centerville	10	1	11
Second regiment ..	Davenport	47	505	552
Third regiment.....	Shenandoah	44	538	582
Totals .....	.....	101	1,044	1,145

SECOND BRIGADE.

COMMAND.	HEADQUARTERS.	Commissioned officers.	Enlisted men.	Aggregate.
Field, staff and band.....	Cedar Rapids.....	10	2	12
First regiment.....	Clinton.....	48	464	512
Fourth regiment...	Sioux City	48	567	615
Totals .....	.....	104	1,003	1,107

ORDNANCE STORES

Received, issued, and remaining on hand at Arsenal, December 1, 1893.

	Rifles, caliber 45.	Rifles, caliber 50.	Rifles, officers, caliber 45.	Bayonets, caliber 45.	Bayonets, caliber 50.	Colts' revolvers, caliber 45.	Remington pistols, caliber 50.	Cavalry sabers.	N. O. officers' swords.	Musicians' swords.	Spring vises.	Screw drivers.	Tumbler punches.	Headless shell extractors.	Whipping rods (wood).	Front sight covers.	Saddles.	Bridles.	Cruppers.	Breast straps.	Saddle cloths, staff.	Saddle cloths, infantry.	Cleavers.	Spurs, pairs.	Straps, pairs.
On hand last report	622	186	1	423	177	11	27	131	23	54	22	433	73	535	424	384	74	74	..	..	..	..	..	74	..
Received from United States	300	..	..	300	..	..	..	..	..	..	15	250	50	150	200	500	..	..	..	..	..	..	..	..	..
Purchased from manufacturers.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Turned over by Iowa National Guard	93	836	..	218	836	..	..	..	1	9	10	33	8	80	47	81	40	36	..	..	118	1	..	..	..
Totals to be accounted for	915	1012	1	941	1033	11	27	131	30	63	47	746	131	704	671	645	114	114	118	118	119	1	..	..	..
	813	949	..	854	949	..	..	1	21	50	27	589	72	643	623	611	108	107	33	51	51	13	..	..	..
Total issued and expended	813	949	..	854	949	..	..	2	22	50	27	589	72	643	623	611	108	107	33	51	51	13	..	..	..
Remaining on hand	102	36	1	87	84	11	27	129	8	13	20	178	59	251	48	124	6	6	85	68	18	34	..	..	..

ORDNANCE STORES—CONTINUED

	INFANTRY EQUIPMENTS.													AMMUNITION.																		
	Blanket bags.	Blanket bag straps.	Coat straps.	Bayonet scabbards.	Cartridge belts.	Cartridge belt plates.	Cartridge boxes, cal. 45.	Cartridge boxes, cal. 50.	Canteens.	Canteen straps.	Gun slings, new.	Waist belts.	Waist belt plates.	Gun slings, old.	Ride bull cartridge, cal. 45.	Ride bull cartridge, cal. 50.	Revolver ball, caliber 45.	Ride blank, caliber 45.	Ride blank, caliber 50.	Round balls, caliber 45.	Ride bullets.	Cartridge primers.	Friction primers.	Powder.	Badges, U. S. sharpshooters.	Bands, U. S.	Buttons, U. S., pairs.	Sharpshooters' badges, State.	Buttons, State.	Marksmen's pins, State.	Sharpshooters' bars, State.	
On hand.	140 186	54 247	433 433	433 433	433 433	433 433	406 108	108 108	44 150	25 150	112 400	347 400	347 400	347 517	109 517	42 200	42 200	2412 2412	103 25	137 45	18 000	25 000	50 000	10 50	107 24	..	..	..	..	..	..	..
Received from United States	190 200	200 200	200 200	..	1000 1000	1100 1100	..	..	..	..	..	..	..	..	..	..	..	80 000	42 000	..	..	90 000	3000 3000	500 500	..	..	..	..	..	..	..	..
Purchased from manufacturers.	350 358	305 315	305 315	..	30 37	78 320	512 320	512 320	..	..	..	..	..	..	..	..	..	..	2500	..	..	..	200	..	..	..	..	..	..	..	..	..
Turned over by I. N. G.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Not previously reported.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total to be accounted for.	625 044	550 562	1472 1470	485 429	708 687	501 722	722 607	308 308	53 103	2412 2412	108 823	108 823	108 823	108 823	108 823	53 103	42 14	..	137 45	2500	18 000	25 000	50 000	10 50	107 24	..	..	..	..	..	..	..

ORDNANCE STORES--CONTINUED,

CALIBER 45 RIFLE	
On hand last report.....	383
Received from United States	1000
from I. N. G. ....	.....
Total	1383
Paper A.	763
Paper B.	253
Paper C.	199
Skirmish frames D.	9
Skirmish frames E.	9
Skirmish frames F.	9
Paper covers D.	217
Paper covers E.	217
Paper covers F.	217
Paper covers G.	114
Paper covers H.	114
Paper covers I.	100
Paper covers J.	100
Paper covers K.	100
Paper covers L.	100
Paper covers M.	100
Paper covers N.	100
Paper covers O.	100
Paper covers P.	100
Paper covers Q.	100
Paper covers R.	100
Paper covers S.	100
Paper covers T.	100
Paper covers U.	100
Paper covers V.	100
Paper covers W.	100
Paper covers X.	100
Paper covers Y.	100
Paper covers Z.	100
Paper covers AA.	100
Paper covers AB.	100
Paper covers AC.	100
Paper covers AD.	100
Paper covers AE.	100
Paper covers AF.	100
Paper covers AG.	100
Paper covers AH.	100
Paper covers AI.	100
Paper covers AJ.	100
Paper covers AK.	100
Paper covers AL.	100
Paper covers AM.	100
Paper covers AN.	100
Paper covers AO.	100
Paper covers AP.	100
Paper covers AQ.	100
Paper covers AR.	100
Paper covers AS.	100
Paper covers AT.	100
Paper covers AU.	100
Paper covers AV.	100
Paper covers AW.	100
Paper covers AX.	100
Paper covers AY.	100
Paper covers AZ.	100
Paper covers BA.	100
Paper covers BB.	100
Paper covers BC.	100
Paper covers BD.	100
Paper covers BE.	100
Paper covers BF.	100
Paper covers BG.	100
Paper covers BH.	100
Paper covers BI.	100
Paper covers BJ.	100
Paper covers BK.	100
Paper covers BL.	100
Paper covers BM.	100
Paper covers BN.	100
Paper covers BO.	100
Paper covers BP.	100
Paper covers BQ.	100
Paper covers BR.	100
Paper covers BS.	100
Paper covers BT.	100
Paper covers BU.	100
Paper covers BV.	100
Paper covers BW.	100
Paper covers BX.	100
Paper covers BY.	100
Paper covers BZ.	100
Paper covers CA.	100
Paper covers CB.	100
Paper covers CC.	100
Paper covers CD.	100
Paper covers CE.	100
Paper covers CF.	100
Paper covers CG.	100
Paper covers CH.	100
Paper covers CI.	100
Paper covers CJ.	100
Paper covers CK.	100
Paper covers CL.	100
Paper covers CM.	100
Paper covers CN.	100
Paper covers CO.	100
Paper covers CP.	100
Paper covers CQ.	100
Paper covers CR.	100
Paper covers CS.	100
Paper covers CT.	100
Paper covers CU.	100
Paper covers CV.	100
Paper covers CW.	100
Paper covers CX.	100
Paper covers CY.	100
Paper covers CZ.	100
Paper covers DA.	100
Paper covers DB.	100
Paper covers DC.	100
Paper covers DD.	100
Paper covers DE.	100
Paper covers DF.	100
Paper covers DG.	100
Paper covers DH.	100
Paper covers DI.	100
Paper covers DJ.	100
Paper covers DK.	100
Paper covers DL.	100
Paper covers DM.	100
Paper covers DN.	100
Paper covers DO.	100
Paper covers DP.	100
Paper covers DQ.	100
Paper covers DR.	100
Paper covers DS.	100
Paper covers DT.	100
Paper covers DU.	100
Paper covers DV.	100
Paper covers DW.	100
Paper covers DX.	100
Paper covers DY.	100
Paper covers DZ.	100
Paper covers EA.	100
Paper covers EB.	100
Paper covers EC.	100
Paper covers ED.	100
Paper covers EE.	100
Paper covers EF.	100
Paper covers EG.	100
Paper covers EH.	100
Paper covers EI.	100
Paper covers EJ.	100
Paper covers EK.	100
Paper covers EL.	100
Paper covers EM.	100
Paper covers EN.	100
Paper covers EO.	100
Paper covers EP.	100
Paper covers EQ.	100
Paper covers ER.	100
Paper covers ES.	100
Paper covers ET.	100
Paper covers EU.	100
Paper covers EV.	100
Paper covers EW.	100
Paper covers EX.	100
Paper covers EY.	100

ORDNANCE STORES—CONTINUED.

	On hand last report	Received from United States	Turned over by Iowa National Guard	Total
Rings pin stud	10 57	..	..	10 57
Ejector springs	..	..	..	..
Ejector spring spindles	104 41	..	..	104 41
Cam lathees	..	..	..	..
Thumb pieces	20	7	..	27
Breech block caps	10 20	..	..	10 20
Breech blocks	..	..	..	..
Breech block cap screws	74	..	..	74
Firing pins	238	..	..	238
Firing pin screws	75	..	..	75
Cam latch springs	151	..	..	151
Tang screws	111	..	..	111
Upper bands, complete	7	..	..	7
Lower bands	7	..	..	7
Main springs	57	..	..	57
Main spring & live in	1	..	..	1
Main spring & live in	191	..	..	191
Hammers	113	..	..	113
Tumblers	60	..	..	60
Tumbler screws	32	..	..	32
Bridles	145	..	..	145
Bride screws	..	..	..	..
Gears	..	..	..	..
Bear screws	56	..	..	56
Bear springs	17	..	..	17
Bear springs	..	..	..	..
Bear spring screws	..	..	..	..
Slide screws	77	..	..	77
Guard bow & live screws	4	..	..	4
Stocks, complete	..	..	..	..
Bayonet clamps	10	..	..	10
Clasp screws	10	..	..	10
Reamed stops	13	..	..	13
Leaf slide screws	26	..	..	26

ORDNANCE STORES—CONTINUED, AND SUPPLIES FOR MEDICAL DEPARTMENT AND SIGNAL CORPS.

	RIFLE, CALIBER 50.						Field medicine chests.	Officers' orderly pouches.	Hospital corps pouches.	Emergency cases.	Cases, instruments, field hospital.	Heliographs.	Signal flags and torches, sets.
	Rear sight, leaf screw.	Rear sight, leaves.	Rear sight, slide.	Lower bands.	Upper band screws.	Breech blocks.							
On hand last report.....	22	6	.....	.....	75	.....	.....	.....	.....	.....	.....	.....	.....
Purchased from manufacturers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
From Iowa National Guard and broken rifles..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	32	28	13	20	75	15	31	5	4	5	5	2	1
Issued to Iowa National Guard.....	.....	.....	.....	.....	75	.....	.....	4	4	4	4	2	1
Total issued and expended...	.....	.....	.....	.....	75	.....	.....	4	4	4	4	2	1
Remaining on hand.....	32	28	13	20	.....	15	31	1	.....	1	1	.....	.....

QUARTERMASTERS STORES

Received, issued and remaining on hand December 1, 1893.

	UNIFORM COATS.										GOLD LACE CHEVRONS.				CLOTH ONSEVINGS.				BLOUSES.												
	Belmets, black.	Top bars.	Spikes.	Badges.	Numbers.	Dark helmets.	Campaign hats.	Forage caps.	Numbers.	Crossed ribes.	Letters.	Lyres.	Wreaths.	Geneva crosses.	N. O. officers, made.	N. O. officers, unmade.	Musicians, made.	Privates, made.	Privates, unmade.	Overcoats, made.	Aligillettes and shoulder knots for bands.	N. O. staff.	First sergeant.	Sergeants.	N. C. staff and first sergeants.	Corporals.	N. O. O. made.	N. O. O. unmade.	Privates, made.	Privates, unmade.	
On hand last report.....	7	..	..	..	..	..	7	8	..	..	..	..	..	..	48	..	22	22	406	..	..	12	8	..	10	61	33	33	48	48
Received from United States	200	..	..	..	675	300	7	..	..	..	..	..	80	..	..	22	232	80	..	..	35	12	13	86	74	72	12	233	41	..
Purchased	325	..	..	..	103	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	80	..
Turned in by Iowa National Guard	177	44	35	10	30	..	..	..	..	..	..	..	261	70	..	1	275	..	..	..	..	..	1	4	5	..	..	..	118	..
Total to be accounted for	710	44	35	10	575	442	7	758	700	1815	600	20	727	70	12	17	44	40	67	140	141	105	124	79	41	105	124	79	41

1893 : 1 51

QUARTERMASTER'S STORES—CONTINUED.

	TROUSERS.			STRIPES.			CANVAS LEGGINS.	LEATHER LEGGINS.	BERLIN GLOVES.	INFANTRY BLANKETS.	CAVALRY SADDLE BLANKETS.	COMPANY BOOKS.			REGIMENTAL AND POST BOOKS.	Stencil plates, sets.
	N. O. O. made.	N. C. O. unmade.	Privates, made.	Privates, unmade.	Sergeants.	Corporals.	Musicians.					10	11	12		
On hand.	5	4	27	21	15	23	19	19								50
Received from United States.	92	12	423	21	70	58	600	2								50
Purchased.			245				123									50
Turned in by Iowa National Guard.																50
Total to be accounted for.	97	21	697	41	85	80	70	1472								50

Issued to Iowa National Guard
 Worn out and condemned,
 Total issued and expended

Remaining on hand 56

QUARTERMASTERS STORES - CONTINUED

	CAMP EQUIPAGE.															FLAGS.																	
	Hospital tents.	Hospital flies.	Wall tents, 9x3	Flies, common.	Wall tents, 10x12.	Wall tents, 12x16.	Poles, hospital, vnts.	Poles, 9x9, upright.	Poles, 9x9, ridge.	Poles, 10x12, upright.	Poles, 10x12, ridge.	Poles, 12x16, ridge.	Common pins	Large tent pins.	Wheelbarrows.	Stake pullers.	Sledges.	Spades.	Shovels.	Brush hooks.	Rakes, iron.	Ladders.	National colors	Regimental colors.	State flag.	Guidons	Camp colors.	Post flags.	Hospital flags.	Cots, mattress.	Cots, wire.	Camp chairs.	Tables.
On hand last report.....	10	7	156	156	88	3	10	30	193	176	86	270	2429																				
Received from United States.....								50	2	3	7	28	5032		6	36	4	2	6	2	2	30											
Purchased.....		1																															
Turned in by Iowa National Guard.....																																	
Total.....	10	8	156	156	88	3	10	410	197	179	93	28	9740	2429	6	36	4	2	6	2	2	30											

12	2	1	12	2	1	30	12	1
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Remaining on hand.....

ENCAMPMENTS.

*Commissioned officers and enlisted men on duty at the Annual Encampments,
1892.*

FIRST REGIMENT. CAMP COLUMBIA, CHICAGO.	OCTOBER 19.			OCTOBER 20.			OCTOBER 21.			OCTOBER 22.		
	Officers.	Enlisted men.	Aggregate.	Officers.			Enlisted men.	Aggregate.		Officers.	Enlisted men.	Aggregate.
Field, staff and band.	12	27	39	12			27	39		12	27	39
Company A.	3	44	47	3			44	47		3	44	47
Company B.	3	40	43	3			41	44		3	41	44
Company C.	3	44	47	3			44	47		3	44	47
Company D.	3	39	42	3			39	42		3	39	42
Company E.	3	34	37	3			36	39		3	37	40
Company F.	3	42	45	3			42	45		3	42	45
Company G.	3	42	45	3			42	45		3	42	45
Company H.	3	43	46	3			43	46		3	43	46
Company I.	3	36	39	3			36	39		3	36	39
Company K.	2	40	42	2			41	44		2	41	44
Company L.	3	46	49	3			46	49		3	46	49
Company M.	2	42	44	2			42	44		2	42	44
Totals.	46	510	556	46			523	570		47	525	572

SECOND REGIMENT, CAMP COLUMBIA, CHICAGO.

Field, staff and band.	12	25	37	12	24	36	12	20	32	12	24	36
Company A.	3	30	33	3	30	33	3	30	33	3	30	33
Company B.	3	42	45	3	47	50	3	47	50	3	47	50
Company C.	3	48	51	3	48	51	3	49	52	3	49	52
Company D.	3	43	46	3	43	46	3	39	42	3	34	37
Company E.	4	30	34	4	30	34	4	42	46	4	30	34
Company F.	3	42	45	3	41	44	3	41	44	3	41	44
Company G.	3	42	45	3	42	45	3	40	43	3	40	43
Company H.	3	42	45	3	42	45	3	42	45	3	42	45
Company I.	3	42	45	3	42	45	3	42	45	3	42	45
Company K.	4	45	49	4	45	49	4	41	45	4	41	45
Company L.	3	41	44	3	41	44	3	41	44	3	41	44
Company M.	3	44	47	3	43	46	3	44	47	3	44	47
Totals.	50	534	584	50	536	586	50	637	687	50	514	564

*Summary of attendance, Provisional Iowa Brigade, Annual Encampment,
Chicago, Ill., October 17 to 24, 1892.*

PLACE OF CAMP.	General headquarters.	Brigade headquarters.	First regiment.	Second regiment.	Iowa State band.	Company H, Fourth regiment.	Rifle team.	Signal corps.	Hospital corps.	Artillery detachment.	U. S. Army detail.	Detachment Third and Fourth regiments.	Wentlers and civilian employees.	Total.
Camp Columbia, Jackson Park and Camp Tree, Lake Front.	26	19	572	586	58	54	29	10	15	10	19	138	78	1,509

ENCAMPMENTS—CONTINUED

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ENCAMPMENTS—CONTINUED.

Commissioned Officers and Enlisted Men on Duty at the Annual Encampments, 1893.

FOURTH REGIMENT. CAMP STONE, SIOUX CITY.	AUGUST 5.			AUGUST 7.			AUGUST 8.			AUGUST 9.			AUGUST 10.			AUGUST 11.		
	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.	Officers.	Enlisted men.	Aggregate.
Field, staff and band	13	33	46	13	33	46	13	33	46	13	33	46	13	33	46	13	33	46
Company A	3	36	39	3	36	39	3	36	39	3	36	39	3	36	39	3	36	39
Company B	3	36	39	3	36	39	3	36	39	3	36	39	3	36	39	3	36	39
Company C	3	36	39	3	36	39	3	36	39	3	36	39	3	36	39	3	36	39
Company D	3	41	44	3	41	44	3	41	44	3	41	44	3	41	44	3	41	44
Company E	2	34	36	2	34	36	2	34	36	2	34	36	2	34	36	2	34	36
Company F	2	28	30	2	31	33	2	31	33	2	32	34	2	32	34	2	32	34
Company G	3	43	46	3	43	46	3	43	46	3	43	46	3	43	46	3	43	46
Company H	2	48	50	2	48	50	2	44	46	2	44	46	2	44	46	2	44	46
Company I	2	34	36	2	34	36	2	34	36	2	34	36	2	34	36	2	34	36
Company K	3	41	44	3	41	44	3	41	44	3	41	44	3	41	44	3	41	44
Company L	3	40	43	3	38	41	3	38	41	3	38	41	3	38	41	3	38	41
Company M	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Totals	42	444	486	42	445	487	41	442	483	41	442	483	41	442	483	41	442	483

ENCAMPMENTS—CONTINUED.

Commissioned Officers and Enlisted Men on Duty at Annual Tours of Drill, 1893.

[illegible]

SECOND REGIMENT TOURS OF DRILL AT COMPANY STATIONS. G. O. NO. 7, 1893.

[illegible]

***Unorganized.**

TABLE SHOWING CAMP EXPENSES FOR 1892.

THIRD AND FOURTH REGIMENTS.

COMMAND.	PLACE OF CAMP.	DATE.	No. in attendance.	Cost of rations.	Total cost of rations seven days.	Cost per man for transportation.	Total cost for transportation.	Per diem.	Miscellaneous bills.	Total cost per man including per diem.	Total cost including all expenses.
Third Regiment.....	Sloux City.....	September 10th to 17th.....	430	\$.287	\$ 863.53	\$ 6.249	\$ 2,687.29	\$ 3.676.00	736.39	\$18,498	\$ 7,953.21
Fourth Regiment.....	Sloux City.....	September 3d to 10th.....	513	.203	749 51	4.807	2,466.14	4,367.00	785.44	16,273	8,348.09

PROVISIONAL IOWA BRIGADE.

FIRST AND SECOND REGIMENTS.

COMMAND.	PLACE OF CAMP.	DATE.	No. in attendance.	†Cost of rations.	†Total cost of rations seven days.	Cost per man for transportation.	Total cost for transportation.	Per diem.	Freight, transfer, etc.	Saddle horses.	Care of horses and forage.	*Miscellaneous bills.	Total cost per man.	Total cost including all expenses.
Provisional Iowa Brigade.....	Chicago, Ill.....	October 16 to 23.	1,598	\$ 256	\$ +2,867.34	\$ 5.73	\$ 9,159.68	\$ 5,036 70	\$ 776.75	\$ 982.55	\$ 345.19	\$ +1,474.32	\$ 12,956	\$ 20,704.53

†Not including cost of rations furnished by Exposition company. See report, page 9.

* Including cost of carriages for use of Iowa official delegation. See report on page 9.

TABLE SHOWING CAMP EXPENSES FOR 1893.

FIRST AND SECOND REGIMENTS.

COMMAND.	PLACE OF CAMP.	DATE.	No. in attendance.	Cost of rations.	Total cost of rations seven days.	Cost per man for transportation.	Total cost for trans- portation.	Per diem.	Miscellaneous bills.	Total cost per man in- cluding per diem.	Total cost including all expenses.
First Regiment	Company Stations...	May and June, 1893...	327	.....	.....	.....	.....	1,872.34	.....	\$ 5.725	\$ 1,872.34
Second Regiment	Company Stations...	May and June, 1893...	290	.....	.....	.....	.....	1,857.00	.....	6.403	1,857.00

THIRD AND FOURTH REGIMENTS.

COMMAND.	PLACE OF CAMP.	DATE.	No. in attendance.	Cost of rations.	Total cost of rations seven days.	Cost per man for transportation.	Total cost for trans- portation.	Per diem.	Miscellaneous bills.	Total cost per man in- cluding per diem.	Total cost including all expenses.
Third Regiment	July 17th to 23d.....	353	.216	534	2.899	\$ 1,023.51	\$ 2,461.00	\$ 547.89	\$12.908	\$ 4,556.87
Fourth Regiment	August 6th to 12.....	482	.185	623	3.847	1,854.60	3,569.00	918.61	14.451	6,965.69

SUMMARY OF DISBURSEMENTS.

	1892.	1893.	TOTAL.
Armory rent and stationery allowance.....	\$ 4,267.50	\$ 5,394.95	\$ 9,662.45
Clothing allowance.....	1,523.39	7,067.86	8,591.25
Uniforms and supplies Q. M. department..	1,355.29	3,540.12	4,895.41
Per diem	7,461.36	15,647.24	23,108.60
*Labor, subsistence, supplies and miscellaneous expenses annual encampments	* 7,795.02	6,601.80	* 14,396.82
*Rifle practice, competitions, etc.....	* 786.06	55.00	* 841.06
*Inspections and special duty.....	* 395.28	441.63	* 836.91
*Detail of army officers.....	* 654.38	305.20	* 959.58
†Transportation.....	† 7,315.94	14,668.87	† 21,984.81
Freight, drayage and express on ordnance and Q.M. stores.	544.76	535.94	1,080.70
Clerical hire.....	1,804.88	1,914.12	3,718.50
General office expenses.....	290.35	179.46	469.81
Totals.....	\$ 34,193.73	\$ 56,352.19	\$ 90,545.92

*Not including transportation.
†Includes \$4,606.78 on account transportation of 1891.

DISBURSEMENTS.

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	1892.	1893.	TOTAL.
Armory rent and stationery allowance.....	\$ 4,267.50	\$ 5,394.95	\$ 9,662.45
Clothing allowance.....	1,523.39	7,067.84	8,591.23
Uniforms and supplies Q. M. department..	1,355.29	3,540.12	4,895.41
Per diem	7,461.36	15,647.24	23,108.60
*Labor, subsistence, supplies and miscellaneous expenses			
annual encampments	* 7,795.02	6,601.80	* 14,396.82
*Rifle practice, competitions, etc.....	* 786.08	55.00	* 841.08
*Inspections and special duty.....	* 395.28	441.63	* 836.91
*Detail of army officers.....	* 654.38	305.20	* 959.58
†Transportation.....	† 7,315.94	14,668.87	† 21,984.81
Freight, drayage and express on ordnance and Q.M. stores.	544.76	535.94	1,080.70
Clerical hire.....	1,804.38	1,914.12	3,718.50
General office expenses.....	290.35	179.46	469.81
Totals.....	\$ 34,193.73	\$ 56,352.19	\$ 90,545.92

*Not including transportation.
†Includes \$4,606.78 on account transportation of 1891.

DISBURSEMENTS.

DISBURSEMENTS.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Feb. 13	American Express Co...	Freight on ordnance and quartermaster stores...	\$ 3.05
Feb. 13	Western Union Tel. Co..	Telegrams Adjutant-General's office, December, 1891, and January, 1892..	12.45
Feb. 13	C. L. Dahlberg	Stencil copies, Adjutant-General's office	2.25
Feb. 23	Col. P. W. McManus ...	Expenses and per diem inspecting Second Regiment	24.75
Feb. 23	White Line Transfer Co.	Freight and drayage on ordnance and quartermaster stores	43.95
Feb. 23	United States Exp. Co...	Freight on quartermaster stores	4.75
Feb. 23	Henry De Wolf, Treas...	Transportation December, 1891, Illinois Central Railroad Co	5.09
Feb. 23	J. F. Elder, Asst. Treas..	Transportation, January, 1892, Keokuk & Western Railroad Co	5.40
Feb. 23	F. L. O'Leary, Treas....	Transportation, September, 1891, State Rifle Team, Wabash Railroad	94.47
Feb. 23	Col. C. W. Boutin.....	Expenses inspecting Co. G, Sixth Regiment.....	10.30
Feb. 23	J. H. Sturgis, Treas....	Transportation, January, 1892, St. Louis, Keokuk & Northwestern Railway	8 15
Feb. 2	Jno. T. Hume	Clerk, Adjutant-General's office, January, 1892...	75.00
Feb. 2	Miss Carrie Vieser	Stenographer, Adjutant-General's office, January, 1892	14.00
Feb. 2	Jas. E. Devore	Ordnance Sergeant, Adjutant-General's department, January, 1892	41.66
Mar. 9	Miss Carrie Vieser....	Stenographer, Adjutant-General's office, February, 1892.....	36.00
Mar. 9	Jas. E. Devore.....	Ordnance Sergeant, Adjutant-General's department, February, 1892.....	41.66
Mar. 9	Jno. T. Hume.	Clerk, Adjutant-General's office, February, 1892.	75.00
Mar. 14	Jno. T. Hume.....	Expenses inspecting companies First Brigade...	47.75
Mar. 14	W. B. Bend, Treas.....	Transportation, November and December, 1891, Chicago, St. Paul & Kansas City R'y.....	11.65
Mar. 14	Col. F. W. Mahin.....	Expenses inspecting Companies G and C, First Regiment	5.90
Mar. 14	Western Union Tel. Co..	Telegrams Adjutant-General's office, Feb., 1892..	13.55
Mar. 14	G. W. Landers.....	Clothing allowance First Brigade Band for 1891.	64 00
April 4	Jno. T. Hume	Clerk, Adjutant-General's office, March, 1892 ..	75.00
April 4	Jas. E. Devore.. . . .	Ordnance Sergeant, Adjutant-General's department, March, 1892.	41.66
April 4	Miss Carrie Vieser....	Stenographer, Adjutant-General's office, March, 1892.....	50.00
April 4	Western Union Tel. Co..	Telegrams Adjutant-General's office, March, 1892	3.25
April 5	J. W. Pelsen.....	Clothing allowance Second Brigade Band, 1891..	68.00
April 5	Jno. R. Prime.....	Expenses and per diem inspecting companies Second Brigade.....	163.70
April 5	Jno. H. King	Armory rent and clothing allowance Company G, Sixth Regiment.....	112.82
April 5	S. P. Moore.. . . .	Uniform allowance Company B, Fifth Regiment, 1890.	160.00
April 5	W. G. Purdy, Treas....	Transportation, 1891, Chicago, Rock Island & Pacific Railway.....	1,190.33
April 5	M. M. Kirkman, Treas..	Transportation, 1891, Chicago & Northwestern Railway.....	129.93
April 5	M. M. Kirkman, Treas..	Transportation, 1892, Chicago & Northwestern Railway.....	9.13
April 5	Jno. Dyer, Auditor.....	Transportation, 1891, Chicago, Burlington & Quincy Railway	320.58
April 5	J. C. Peasley, Treas....	Transportation, 1892, Chicago, Burlington & Quincy Railroad.....	9.15
April 5	F. G. Ranney, Treas....	Transportation, 1891, Chicago, Milwaukee & St. Paul Railway.....	196.33

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
April 5	J. C. Brockemit, Auditor	Transportation, 1891, Burlington, Cedar Rapids & Northern Railway	\$ 538.16
April 5	Henry DeWolf, Treas	Transportation, 1891, Illinois Central Railroad	961.28
April 5	W. G. Purdy, Treas	Transportation, 1890, Chicago, Rock Island & Pacific Railway	1,108.88
Ap'11 20	White Line Transfer Co	Freight and drayage on ordnance and quartermaster stores	41.15
Ap'11 20	Col. C. V. Mount	Expenses and per diem inspecting companies Fifth Regiment	12.96
Ap'11 20	M. M. Kirkman, Treas	Transportation, 1892, Chicago & Northwestern Railway	16.65
Ap'11 20	F. G. Ranney, Treas	Transportation, 1892, Chicago, Milwaukee & St. Paul Railway	10.58
Ap'11 20	C. L. Dahlberg	Stencil copies Adjutant-General's office	2.25
Ap'11 20	Jas. G. Thompson	Sharpshooters' badges and marksmen's buttons	41.25
Ap'11 20	G. W. Dawson	Rent of cottage account First and Fourth Regiment camp, 1891	20.00
Ap'11 20	W. L. Davis	Headquarters allowance, Second Brigade	12.50
Ap'11 20	Col. F. W. Mahin	Headquarters allowance, First Regiment	12.50
Ap'11 20	Col. I. W. McManus	Headquarters allowance, Second Regiment	12.50
Ap'11 20	Col. J. G. Gilchrist	Headquarters allowance, Third Regiment	12.50
Ap'11 20	Col. C. V. Mount	Headquarters allowance, Fifth Regiment	12.50
Ap'11 20	Col. C. W. Boutin	Headquarters allowance, Sixth Regiment	12.50
Ap'11 20	Capt Otto Hile	Armory rent	30.00
Ap'11 20	Capt T. Moffit	Armory rent	30.00
Ap'11 20	H. Smith	Armory rent	30.00
Ap'11 20	W. Woods	Armory rent	30.00
Ap'11 20	F. Sutton	Armory rent	30.00
Ap'11 20	W. Scott	Armory rent	30.00
Ap'11 20	P. Matthews	Armory rent	30.00
Ap'11 20	E. Baker	Armory rent	30.00
Ap'11 20	A. Henslip	Armory rent	30.00
Ap'11 20	A. Rodman	Armory rent	30.00
Ap'11 20	J. Windmayer	Armory rent	30.00
Ap'11 20	A. Emery	Armory rent	30.00
Ap'11 20	Charles Willner	Armory rent	30.00
Ap'11 20	F. Garlock	Armory rent	30.00
Ap'11 20	P. Sherman	Armory rent	30.00
Ap'11 20	E. Lambert	Armory rent	30.00
Ap'11 20	C. Stover	Armory rent	30.00
Ap'11 20	S. Barnett	Armory rent	30.00
Ap'11 20	Kenworthy	Armory rent	30.00
Ap'11 20	C. Fisk	Armory rent	30.00
Ap'11 20	C. Spencer	Armory rent	30.00
Ap'11 20	D. Ellyson	Armory rent	30.00
Ap'11 20	H. Thrift	Armory rent	30.00
Ap'11 20	S. Miller	Armory rent	30.00
Ap'11 20	H. Finch	Armory rent	30.00
Ap'11 20	no, McHirney	Armory rent	30.00
Ap'11 20	R. Fuller	Armory rent	30.00
Ap'11 20	O. Bishop	Armory rent	30.00
Ap'11 20	S. Stroman	Armory rent	30.00
Ap'11 20	A. Nichols	Armory rent	30.00
Ap'11 20	J. Dixon	Armory rent	30.00
Ap'11 20	P. Moore	Armory rent	30.00
Ap'11 20	H. Byers	Armory rent	30.00
Ap'11 20	J. Gaines	Armory rent	30.00
Ap'11 20	W. Young	Armory rent	30.00
Ap'11 20	Miller	Armory rent	30.00
Ap'11 20	R. Kirk	Armory rent	30.00
Ap'11 20	F. Gardner	Armory rent	30.00
Ap'11 20	W. King	Armory rent	7.50
Ap'11 20	Parker	Armory rent	30.00
Ap'11 20	no Cornforth	Armory rent	30.00
Ap'11 20	F. Hoffman	Armory rent	30.00
Ap'11 20	F. Cooke	Armory rent	30.00
Ap'11 20	B. Humphrey	Armory rent	30.00
May	Heser	Stenographer, Adjutant-General's office, April, 1892	30.00
May	vore	Ordnance Sergeant, Adjutant-General's department, April, 1892	41.65
May	Hume	Clerk, Adjutant-General's office, April, 1892	75.00
May	ing	Balance clothing allowance, Co. G, Sixth Regiment, 1891	53.64
May	G. Stewart	Expenses inspecting Fourth Regiment, 1892	26.84
May	in Express Co	Freight on quartermaster stores	1.90

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT	AMOUNT.
1892.			
May 3	Gen. F. H. Little.....	Expenses attending meetings of military surgeons, 1892.....	38.80
May 3	Gen. H. H. Wright.....	Headquarters allowance, First Brigade.....	12.50
May 3	Col. A. G. Stewart ..	Headquarters allowance, Fourth Regiment.....	12.50
May 3	Capt. H. W. Gilbert.....	Armory rent, Co. B, Second Regiment ..	30.00
May 3	Capt. H. C. Haynes.....	Armory rent, Co. E, Second Regiment.....	30.00
June 4	J. E. Devore.....	Ordnance Sergeant Adjutant-General's department, May, 1892.....	41.66
June 4	Jno. T. Hume.....	Clerk, Adjutant-General's office, May, 1892.....	75.00
June 4	Carrie Vieser	Stenographer, Adjutant-General's office, May, 1892	32.00
June 11	Geo. Greene, Adj.-Gen..	Expenses trips to Sioux City and Chicago, official business.....	43.45
June 11	Maj C. H. Cogswell.....	Expenses attending meeting military surgeons, 1892.....	24.96
June 11	Col. F. W. Mahin	Expenses inspecting Co. L, First Regiment	5.00
June 11	Gen. J. R. Lincoln ...	Expenses detachment of artillery, Second Regiment camp, 1891	7.50
June 11	Gen. H. H. Wright	Expenses attending meeting Regulations Board, May, 1892, General Orders 25, 1891	5.75
June 11	Gen. W. L. Davis..	Expenses attending meeting Regulations Board, May, 1892, General Orders 25, 1891.....	5.40
June 11	J. F. Elder, Asst. Treas.	Transportation, 1892, Keokuk & Western R. R. ...	1.75
June 11	H. D. Thompson, Treas.	Transportation, 1892, Des Moines, Northern & Western Railway	1.26
June 11	Henry DeWolf, Treas ...	Transportation, 1892, Illinois Central Railroad	3.07
June 11	M. R. Luse & Co.	Material for cartridge bags.....	16.00
June 11	Western Union Tel. Co..	Telegrams, Adjutant-General's office, April and May, 1892.....	4.10
June 11	Capt. W. J. Duggan.....	Armory rent, Co. G, Third Regiment.....	30.00
June 11	Lt. J. E. Whelan.....	Armory rent, Co. K, Third Regiment	30.00
July 9	Carrie Vieser.....	Stenographer, Adjutant-General's office, June, 1892	26.00
July 9	Jno. T. Hume	Clerk, Adjutant-General's office, June, 1892	75.00
July 9	J. E. Devore.....	Ordnance Sergeant, Adjutant-General's department, June, 1892.....	41.66
July 9	Western Union Tel. Co.	Telegrams, Adjutant-General's office, June, 1892	2.95
July 9	Tone Brothers.....	Empty bags for packing tent pins.....	4.00
July 9	M. M. Kirkman, Treas..	Transportation, May, 1892, Chicago & Northwestern Railway	8.26
July 9	Col. F. W. Mahin	Expenses of trips to arrange for camps, 1892.....	8.00
July 28	Jas. E. Devore	Ordnance Sergeant, Adjutant-General's department, July, 1892.....	41.66
July 28	Jno. T. Hume	Clerk, Adjutant-General's office, July, 1892.....	75.00
July 28	Carrie Vieser.....	Stenographer, Adjutant-General's office, July, 1892	39.00
July 28	F. G. Ranney, Treas ...	Transportation, May, 1892, Chicago, Milwaukee & St. Paul Railway	4.5
July 28	M. M. Kirkman, V. Prest	Transportation, June, 1892, Chicago & Northwestern Railway	4.74
July 28	M. M. Kirkman, Treas ..	Transportation, June, 1892, Sioux City & Pacific Railroad ..	3.58
July 28	White Line Trans. Co...	Freight and drayage on ordnance and quartermaster stores.....	82.51
Sept. 9	Major John R. Prime ..	Expenses, inspecting First Battalion, Fourth Regiment	7.50
Sept. 9	John T. Hume	Clerk Adjutant-General's office August, 1892.....	75.00
Sept. 9	Carrie Vieser.....	Stenographer, Adjutant-General's office, August, 1892	51.00
Sept. 9	J. E. Devore.....	Ordnance Sergeant, Adjutant-General's Department, August, 1892	41.66
Sept. 9	Seth Zug, Treasurer ...	Transportation, July, 1892, Iowa Central Railway	4.36
Sept. 9	Western Union Tel. Co.	Telegrams A. G. O., July and August, 1892. . .	12.70
Sept. 9	M. M. Kirkman, Treas..	Transportation, 1891 and 1892, Sioux City & Pacific Railway	29.12
Sept. 9	M. M. Kirkman, V. Prest	Transportation, July, 1892, Chicago & Northwestern Railway	1.12
Sept. 9	Capt. C. L. Root	Mess chest allowance, Company L, First Regiment.....	5.00
Sept. 9	George Greene, Ad.-Gen.	Miscellaneous bills, Adjutant-General's office...	8.52
Sept. 9	Capt. C. W. King.	Mess chest allowance, Company G, Fourth Regiment	5.00
Sept. 9	Capt. J. W. Rudy	Mess chest allowance, Company L, Fourth Regiment	5.00
Sept. 9	Cheney Bros	Coffee furnished companies Fourth Regiment enroute to camp, 1892.....	4.48

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Sept. 9	Lt. Col. A. W. Swalm...	Expenses as member board of inquiry, G. O. 27 ..	1.75
Sept. 9	Col. C. E. Foster	Expenses incurred inspecting Fourth Regiment.	32.65
Sept. 9	O. C. Servis	Straw furnished Fourth Regiment, camp, 1892 ...	25.00
Sept. 19	W. H. Wiley & Sons	Canvas leggings furnished Quartermaster's department	220.00
Sept. 22	Gen. J. R. Lincoln	Meals furnished Fourth Regiment enroute from camp, 1892	4.00
Sept. 22	O. C. Servis	Straw furnished Fourth Regiment camp 1892 ...	10.00
Sept. 22	H. P. Thomas	Lunches furnished Third Regiment Band enroute to camp, 1892	5.50
Sept. 22	J. B. Stamp	Coffee for companies Fourth Regiment enroute to camp, 1892	5.20
Sept. 22	W. B. Bend, Treasurer..	Transportation, July, 1892, Chicago and Great Western Railway	3.50
Sept. 22	Union Pac. Trans. Hotel	Coffee, companies Third Regiment, enroute to camp, 1892	15.68
Sept. 22	Major C. D. Ham	Expenses and per diem inspecting Fourth Regiment in camp, 1892	26.15
Sept. 22	J. W. Rudy	Drugs and medicines furnished Fourth Regiment camp, 1892	34.93
Sept. 22	D. M. Neiswanger	Saddle horses furnished for use of Third Regiment camp, 1892	256.00
Sept. 22	American Express Co...	Freight on Quartermaster's stores	4.85
Sept. 22	Chas. Jenkins	Coffee for Companies I and M enroute to Fourth Regiment camp, 1892	6.00
Sept. 22	A. E. Sutton	Coffee and lunch furnished companies Third and Fourth Regiments enroute to camp, 1892	24.60
Sept. 22	U. S. Express Company	Freight on Quartermaster's stores	2.30
Sept. 22	Geo. Greene, Adj.-Gen.	Miscellaneous expenses on account Third and Fourth Regiment camps	23.42
Sept. 22	D. C. Michael	Meals furnished Companies I and M, Fourth Regiment, enroute to camp	30.00
Sept. 22	F. G. Ranney, Treas....	Transportation July, 1892, Chicago, Milwaukee & St. Paul Railway	4.51
Sept. 22	Pioneer Fuel Company .	Wood furnished Third Regiment camp, 1892	106.88
Sept. 22	N. Sokoloff	Meals and lodging detachments Third Regiment, Sioux City, 1892	54.55
Sept. 22	Saft & Maxelner	Bread furnished Third Regiment camp, 1892 ..	130.04
Sept. 22	Lozan House	Meals and lodging, baggage details enroute from Third Regiment camp, 1892	4.00
Sept. 22	D. Evans	Meals for Companies D and F, Third Regiment, enroute from Third Regiment camp, 1892	12.50
Sept. 22	A. Heller & Sons	Beef, bacon and hams furnished Third Regiment camp, 1892	346.44
Sept. 30	Jno. T. Hume	Clerk Adjutant General's office, September, 1892.	75.00
Sept. 30	Jno. T. Hume	Per diem and expenses inspecting Third Regiment in camp, 1892	15.85
Sept. 30	Carrie Vleser	Stenographer Adjutant-General's office, September, 1892	52.00
Oct. 1	J. E. Devore	Ordnance Sergeant Adjutant-General's Department, September, 1892	41.66
Oct. 1	W. H. Hunt	Meals for Company E, Third Regiment, enroute from camp, 1892	9.45
Oct. 1	John D. Cady	Three days' service preparing Third Regiment camp, 1892	4.50
Oct. 1	Lieut. J. S. Whitman...	Three days' service preparing Third Regiment camp, 1892	4.50
Oct. 1	Col. C. V. Mount	Two days' service preparing Third Regiment camp, 1892	3.00
Oct. 1	J. B. Marlner	Three days' service preparing Third Regiment camp, 1892	4.50
Oct. 1	J. F. Drake	Fare paid enroute from Fourth Regiment camp, 1892	2.00
Oct. 1	B. J. Shorr	Suppers Company I, Third Regiment, enroute from camp, 1892	9.00
Oct. 1	A. S. Ralph	Notarial services, Fourth Regiment	4.00
Oct. 1	J. D. Spaulding	Lumber, Third and Fourth Regiment camps, 1892.	205.54
Oct. 1	Ayers, Weatherwax & Reed Company	Commissary stores, Third Regiment camp, 1892.	250.97
Oct. 1	J. B. Stamp	Coffee, Fourth Regiment, enroute from camp....	7.80
Oct. 1	John Ashmore	Railroad fare paid to and from Third Regiment camp	5.05
Oct. 1	Shepard & Dudley	Supplies Medical Department, I. N. G	30.25
Oct. 1	C. H. Tracy	Labor at Arsenal, September, 1892	7.90
Oct. 1	W. A. Graves	Supper Company D, Third Regiment, enroute from camp, 1892	8.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Oct. 1	C. F. Demuth ...	Freight on Quartermaster's stores.....	\$ 48.90
Oct. 1	D. M. Tent & Awning Co.	Tent pins and stake pullers furnished Quartermaster's Department.....	28.41
Oct. 1	White Line Transfer Co.	Freight and drayage ordnance and quartermaster stores.....	85.65
Oct. 17	F. G. Otto & Sons.....	Medicine chests for Iowa National Guard....	110.00
Oct. 17	C. E. Foster	Five days' service preparing Fourth Regiment camp.....	10.00
Oct. 17	F. M. Gault, Gen'l Mngr.	Transportation, 1892, Omaha & St. Louis Ry	5.88
Oct. 17	R. W. Clarke, Treasurer.	Transportation, 1892, Chicago, St. Paul, Minneapolis & Omaha Ry.	6.97
Oct. 17	Horstmann Bros. & Co..	Helmets and caps furnished Quartermaster's Department for Iowa National Guard.....	351.75
Oct. 17	J. C. Peasley, Treasurer.	Transportation, 1892, Chicago, Burlington & Quincy Railroad	329.86
Oct. 17	J. E. Hannam... ..	Drayage on camp equipage and baggage, Fourth Regiment	103.50
Oct. 17	Julien P. Freiz.....	Heliographs furnished Signal Corps.....	100.00
Oct. 17	E. C. Worthington.....	Transfer baggage Company H, Third Regiment, enroute to and from camp, 1892 ...	2 50
Oct. 17	Western Union Telegraph Co	Telegrams Adjutant General's office, September, 1892	17.95
Oct. 17	F. E. Davis.....	Four days' service preparing Fourth Regiment camp.....	8.00
Oct. 17	A. Heller & Sons.	Beef, bacon and ham, Fourth Regiment camp....	343.31
Oct. 17	Soft & Maxeiner.....	Bread furnished Fourth Regiment camp, 1892....	105.76
Oct. 17	E. H. Brown.....	Flannel and yarn for Hospital Corps, Fourth Regiment.....	2.12
Oct. 17	Ayres, Weatherwax & Reed company.....	Supplies Commissary department, Fourth Regiment	232.76
Oct. 17	R. W. Eager, Auditor...	Transportation 1892, Mason City & Ft. Dodge Railroad	12.75
Oct. 17	H. C. Austin.....	Per diem preparing Fourth Regiment camp.....	8.00
Oct. 17	Seth Zug, Treasurer....	Transportation 1892, Iowa Central Railway.....	3.62
Oct. 17	D. M. Neiswanger.....	Saddle horses furnished Fourth Regiment camp, 1892.....	262.00
Oct. 17	Pioneer Fuel Co.....	Wood for Fourth Regiment camp, 1892	97.38
Oct. 17	L. J. Wells	Transfer of baggage of companies Third Regiment enroute from camp, 1892	6.50
Oct. 17	Capt. C. L. Root... ..	Armory rent.....	55.00
Oct. 17	Capt. G. D. Ellyson	Armory rent.....	55.00
Oct. 17	Capt. H. A. Heaslip.....	Armory rent	55.00
Oct. 17	Lieut. D. O. Bishop.	Armory rent.....	55.00
Oct. 17	Capt. H. W. Gilbert.. ...	Armory rent.....	55.00
Oct. 17	Capt. C. F. Gardner.	Armory rent,	55.00
Oct. 17	Capt. L. F. Gray.....	Armory rent.....	55.00
Oct. 17	Capt. E. H. Smith.....	Armory rent.....	55.00
Oct. 17	Capt. J. H. Lloyd.....	Armory rent.....	55.00
Oct. 17	Capt. S. P. Moore.....	Armory rent.....	55.00
Oct. 17	Capt. L. F. Sutton	Armory rent.....	55.00
Oct. 17	Capt. C. C. Stover.....	Armory rent.....	55.00
Oct. 17	Capt. M. H. Byers.....	Armory rent.	55.00
Oct. 17	Lieut. O. L. Shaffer.....	Armory rent.....	55.00
Oct. 17	Capt. L. P. Sherman....	Armory rent.....	55.00
Oct. 17	Capt. M. Miller.....	Armory rent.....	55.00
Oct. 17	Capt. D. M. Gulusha....	Armory rent.....	55.00
Oct. 17	Capt. Jno. T. Moffit... ..	Armory rent.....	55.00
Oct. 17	Capt. N. G. Harvey	Armory rent.....	55.00
Oct. 17	Capt. W. J. Duggan	Armory rent.....	55.00
Oct. 17	Capt. C. W. King.	Armory rent.	55.00
Oct. 17	Capt. H. J. Edens.....	Armory rent.. ..	55.00
Oct. 17	Capt. L. E. Baker... ..	Armory rent.	55.00
Oct. 17	Capt. John Cornforth...	Armory rent.....	55.00
Oct. 17	Capt. E. S. Miller.....	Armory rent.....	55.00
Oct. 17	Capt. W. H. Thrift	Armory rent.....	55.00
Oct. 17	Capt. D. A. Emery.....	Armory rent.....	55.00
Oct. 17	Capt. C. F. Garlock.	Armory rent.....	55.00
Oct. 17	Capt. H. C. Haynes.	Armory rent.....	55.00
Oct. 17	Col. C. E. Foster... ..	Headquarters allowance.....	12.50
Oct. 17	Capt. R. A. Nichols.....	Armory rent.....	55.00
Oct. 17	Gen. W. L. Davis.....	Headquarters allowance.....	12.50
Oct. 17	Col. F. W. Mahin.....	Headquarters allowance.....	12.50
Oct. 17	Col. C. V. Mount.....	Headquarters allowance.....	12.50
Oct. 17	Col. P. W. McManus....	Headquarters allowance	12.50

DISBURSEMENTS—CONTINUED

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Oct. 17	Gen. H. H. Wright.....	Headquarters allowance	12.50
Oct. 17	M. S. Schermerhorn.....	Per diem preparing Fourth Regiment camp	10.00
Oct. 17	Capt. W. W. Woods.....	Armory rent.....	55.00
Oct. 17	Capt. F. S. Stone.....	Armory rent.....	55.00
Oct. 17	Capt. S. J. Parker.....	Armory rent.....	55.00
Oct. 17	Capt. A. J. Windmayer.....	Armory rent.....	55.00
Oct. 17	Capt. I. R. Kirk.....	Armory rent.....	55.00
Oct. 17	Capt. Charles Willner.....	Armory rent.....	55.00
Oct. 17	Capt. J. W. Rudy.....	Armory rent.....	55.00
Oct. 17	Capt. W. S. Burnett.....	Armory rent.....	55.00
Oct. 17	Capt. Geo. McGinness.....	Armory rent.....	55.00
Oct. 17	Capt. A. A. Rodman.....	Armory rent.....	55.00
Oct. 17	Capt. Otto Hile.....	Armory rent.....	55.00
Oct. 17	Capt. E. S. Stroman.....	Armory rent.....	55.00
Oct. 17	Capt. J. P. Matthews.....	Armory rent.....	55.00
Oct. 17	Capt. S. Kenworthy.....	Armory rent.....	55.00
Oct. 17	Capt. A. F. Hoffman.....	Armory rent.....	55.00
Oct. 17	Lt. O. S. Williams.....	Armory rent.....	55.00
Oct. 17	Capt. H. S. Burwell.....	Armory rent.....	55.00
Oct. 17	Capt. O. C. Servis.....	Five days preparing Fourth Regiment camp, 1892	10.00
Oct. 17	Geo. Greene, Adj.-Gen.	Miscellaneous bills on account of Chicago expedition October, 1892, subsistence, \$177.73; forage, \$35.10; hired labor, \$83.55; expenses army detail, \$214.85; freight, drayage, etc., \$57.77; horses, equipage, etc., \$181.00.....	1,000.00
Nov. 1	Carrie Vleser.....	Stenographer Adjutant-General's office, October, 1892.....	52.00
Nov. 1	John T. Hume.....	Clerk Adjutant General's office, October, 1892.....	75.00
Nov. 1	J. E. Devore.....	Ordnance Sergeant Adjutant General's department, October, 1892.....	41.66
Nov. 1	E. E. Lambert.....	Freight on saddle horses Second Regiment.....	21.70
Nov. 1	W. H. Wiley & Son.....	Canvas leggins furnished Quartermaster's department.....	27.50
Nov. 1	J. F. Peasley, Treas.....	Transportation, camps 1892, Chicago, Burlington & Quincy Railroad.....	406.35
Nov. 1	M. M. Kirkman, V. Pres.	Transportation, 1892, Chicago & Northwestern Railway.....	742.39
Nov. 1	Horstmann Bros. & Co.....	Uniforms and supplies Quartermaster's department.....	85.75
Nov. 1	Ayres, Weatherwax & Reed Company.....	Balance due for commissary stores Fourth Regiment camp, 1892.....	3.00
Nov. 1	Frederick Field.....	Packing boxes furnished Quartermaster's department.....	11.56
Nov. 1	Cooney & Wasson.....	Regimental roster books furnished Adjutant-General's office.....	82.75
Nov. 1	Jas. Miller, Auditor.....	Transportation, 1892 Des Moines, Northern & Western Railway.....	190.50
Nov. 1	Capt J. T. Moffit.....	Expenses N. C. Army officer detailed with Co. M, Second Regiment.....	8.50
Nov. 1	Ames Sword Co.....	Helmets furnished Quartermaster's department.....	67.20
Nov. 1	M. M. Kirkman, Treas.....	Transportation, 1892, Sioux City & Pacific R. R.....	814.28
Nov. 1	Selzers Livery.....	Saddle horses furnished for Fourth Regiment camp, 1892.....	12.00
Nov. 9	Lieut. Lee Harris.....	Railroad fares and meals for members State Rifle team returning from competition, 1892.....	15.15
Nov. 9	M. C. Lilley Company.....	Uniforms and equipments furnished.....	20.00
Nov. 9	Field & Schomberg.....	Meals and lodging furnished Iowa State Band, October, 1892.....	218.00
Nov. 9	Capt. L. F. Gray.....	Pay for camp service and clothing allowance, 1892.....	486.36
Nov. 9	Capt. J. W. Rudy.....	Pay for camp service and clothing allowance, 1892.....	412.25
Nov. 9	Capt. A. F. Hoffman.....	Pay for camp service and clothing allowance, 1892.....	487.00
Nov. 9	Capt. John Cornforth.....	Pay for camp service and clothing allowance, 1892.....	392.00
Nov. 9	Capt. H. J. Edens.....	Pay for camp service and clothing allowance, 1892.....	428.05
Nov. 9	Capt. L. E. Baker.....	Pay for camp service and clothing allowance, 1892.....	552.50
Nov. 9	Capt. I. R. Kirk.....	Pay for camp service and clothing allowance, 1892.....	509.63
Nov. 9	Capt. S. Kenworthy.....	Pay for camp service and clothing allowance, 1892.....	431.50

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Nov. 9	H. D. Nichols.....	Railroad fare returning from Inter-State competition, 1892.....	7.50
Nov. 9	White Line Transfer Co.	Freight and drayage on ordnance and quartermaster stores.....	275.64
Nov. 28	Fred Phinney.....	Per diem for band, October, 1892.....	528.00
Nov. 28	Capt. A. J. Windmayer..	Fare paid by members of Company F, Second Regiment, October, 1892.....	4.55
Nov. 28	W. H. Snyder.....	Saddle horses, Second Regiment.....	48.00
Nov. 28	G. W. Weeks.....	For services of hostler and meals and use of horse Provisional Brigade.....	47.65
Nov. 28	Capt. C. L. Root.....	Meals for Company L, First Regiment, returning from Chicago.....	16.00
Nov. 28	Capt. W. M. Van Horn, U. S. A.....	Expenses self and two sergeants on duty with Iowa National Guard, October, 1892.....	78.75
Nov. 28	Capt. W. S. Graves, U. S. A.	Expenses on duty with Iowa National Guard, October, 1892.....	28.40
Nov. 28	Lt. A. B. Johnson, U. S. A.	Expenses on duty with Iowa National Guard, October, 1892.....	39.45
Nov. 28	Capt. F. M. Kendrick, U. S. A.....	Expenses on duty with Iowa National Guard, October, 1892.....	44.95
Nov. 28	Capt. E. I. Grumley, U. S. A.....	Expenses on duty with Iowa National Guard, October, 1892.....	21.18
Nov. 28	A. Dixon Transfer Co...	Transfer of baggage and equipage Iowa Brigade, October, 1892.....	557.00
Nov. 28	Shepard & Dudley.....	Supplies for Medical Department Iowa National Guard.....	30.25
Nov. 28	Col. C. E. Foster.....	Expenses on account official business.....	14.00
Nov. 28	W. P. Hume.....	Services as hostler and meals for hostlers, October, 1892.....	33.30
Nov. 28	Walter Gray.....	Services as hostler, October, 1892.....	12.00
Nov. 28	Capt. John Cornforth...	Railroad fares paid Company E, Fourth Regiment	17.60
Nov. 28	Capt. L. F. Gray.....	Expenses and subsistence of Company H, Fourth Regiment, Chicago encampment.....	332.49
Nov. 28	E. L. Forbes.....	Clerical work Adjutant-General's office.....	22.00
Nov. 28	Capt. H. S. Burwell....	Expenses Sergeant Cunningham, U. S. A., on duty with company.....	1.75
Nov. 28	Capt. S. Kenworthy.....	Meals for members Company B, Fourth Regiment	3.25
Nov. 28	Capt. C. W. King.....	Railroad fares members Company G, Fourth Regiment.....	23.00
Nov. 28	Major C. D. Ham.....	Expenses as inspector Provisional Brigade.....	10.85
Nov. 28	C. H. Smith.....	Board, Sergeant Sutton, U. S. A., on duty with Company E, Fourth Regiment.....	10.90
Nov. 28	Col. P. W. McManus....	Meals for self on duty, October, 1892.....	8.00
Nov. 28	F. Wing.....	Services and expenses as hostler.....	8.45
Nov. 28	N. W. McIvor.....	Expenses, Sergeant Sutton, U. S. A., on duty with Iowa National Guard, November, 1892..	13.75
Nov. 28	N. W. McIvor.....	Expenses, Corporal Williams, U. S. A., on duty with Iowa National Guard, November, 1892..	20.35
Nov. 28	N. W. McIvor.....	Expenses, Corporal Wilson, U. S. A., on duty with Iowa National Guard, November, 1892..	20.00
Nov. 28	Mason Carriage Works..	Labor for Quartermaster department, October, 1892	12.00
Nov. 28	C. J. W. Saunders.....	Saddle horse for self, October, 1892.....	12.00
Nov. 28	Nelson Carr.....	Saddle horse, Second Regiment, October, 1892....	12.00
Nov. 28	F. Bernhardt.....	Saddle horse, Second Regiment, October, 1892....	12.00
Nov. 28	P. Koenigsacker.....	Saddle horse, Second Regiment, October, 1892....	12.00
Nov. 28	Lee Worthington.....	Saddle horse, First Regiment, October, 1892.....	13.25
Nov. 28	W. J. McCullough.....	Saddle horse, meals and other expenses, Second Regiment, October, 1892.....	36.25
Nov. 28	J. Linn Hoopes.....	Saddle horses, Iowa Brigade.....	36.00
Dec. 1	W. D. Moone.....	Forage and care of horses, Chicago.....	48.00
Dec. 1	Col. F. W. Mahin.....	Miscellaneous expenses First Regiment, October, 1892.....	116.00
Dec. 1	L. J. Palda.....	Railroad fare to and from annual encampment..	8.00
Dec. 1	Major W. H. Evans.....	Meals and expenses at encampment, October, 1892.....	4.00
Dec. 1	Hotel Johnson.....	Board Sergt. Sutton, U. S. A., on duty with Co. K, Third Regiment.....	6.40
Dec. 1	Laura Pederson.....	Stenographic work Adjutant-General's office, October, 1892.....	22.50
Dec. 6	John T. Hume.....	Clerk Adjutant-General's office, November, 1892.	75.00
Dec. 6	Miss Carrie Vieser.....	Stenographer Adjutant-General's office, November, 1892.....	53.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1882.			
Dec. 6	J. E. Devore	Ordnance Sergeant Adjutant-General's office, November, 1892.	41.66
Dec. 6	Major J. McBirney	Hire and expenses on account saddle horses, Second Battalion First Regiment, October, 1892.	89.85
Dec. 6	J. D. Seeberger	Powder furnished Quartermaster's department.	32.50
Dec. 6	Schick's Express Co.	Transfer of baggage Second Battalion Second Regiment, October, 1892.	8.00
Dec. 6	D. B. McGill	Clerical work Adjutant-General's office, November, 1892.	15.00
Dec. 6	Adams Express Co.	Freight, Quartermaster's stores.	7.55
Dec. 6	Emil Uthoff	Subsistence Second Battalion Second Regiment, camp of instruction, October, 1892.	161.40
Dec. 6	Capt. L. F. Sutton.	Meals for Co. F, First Regiment, October, 1892.	16.00
Dec. 6	Capt. E. S. Miller.	Expenses camp of instruction Second Battalion First Regiment, October, 1892.	230.25
Dec. 6	Major Glenn Brown.	Saddle horses and miscellaneous bills, Third Battalion First Regiment, October, 1892.	110.30
Dec. 6	Capt. S. J. Parker.	Per diem for camp service, 1892.	367.50
Dec. 6	Capt. Otto Hile	Per diem for camp service, 1892.	321.00
Dec. 6	Milner & Barwell.	Subsistence and lodging members I. N. G. and U. S. A., and band, October and November, 1892.	222.97
Dec. 6	F. G. Harper	Subsistence First Battalion Second Regiment, camp of instruction, October, 1892.	208.60
Dec. 6	W. U. Telegraph Co.	Telegrams November, 1892.	10.91
Dec. 6	J. C. Bell	Subsistence State Rifle Team, October, 1892.	152.66
Dec. 6	Lt.-Col. N. W. McIvor.	Subsistence, forage and miscellaneous bills, October, 1892.	533.76
Dec. 21	Col. C. V. Mount.	Per diem F. S. and band, camp service, 1892.	380.50
Dec. 21	Capt. L. P. Sherman.	Pay for camp service, 1892.	292.00
Dec. 21	Capt. S. P. Moore.	Pay for camp service, 1892.	273.00
Dec. 21	Capt. M. H. Byers.	Pay for camp service, 1892.	364.00
Dec. 21	Capt. W. S. Burnett.	Pay for camp service, 1892.	267.50
Dec. 21	Lt. O. L. Shaffer.	Pay for camp service, 1892.	220.50
Dec. 21	Capt. F. S. Stone.	Pay for camp service, 1892.	236.00
Dec. 21	Capt. W. J. Duggan.	Pay for camp service, 1892.	251.50
Dec. 21	Capt. G. D. Ellyson.	Pay for camp service, 1892.	269.50
Dec. 21	Capt. M. Miller.	Pay for camp service, 1892.	385.00
Dec. 21	Capt. J. E. Whelan.	Pay for camp service, 1892.	213.50
Dec. 21	Capt. O. S. Williams.	Pay for camp service, 1892.	176.50
Dec. 21	Capt. N. G. Harvey.	Pay for camp service, 1892.	311.50
Dec. 29	M. S. Schermerhorn.	Expenditures on account State Rifle Team.	535.81
Dec. 29	U. S. Express Co.	Freight and drayage on camp equipage and ordnance stores.	66.95
Dec. 29	N. W. McIvor.	Saddle horse at Chicago encampment, Oct., 1892.	7.50
Dec. 29	C. C. Deering.	Meals while at Chicago encampment, Oct., 1892.	6.00
Dec. 29	F. E. Wagner.	Labor at Arsenal, November, 1892.	26.62
Dec. 29	George W. Read.	Meals furnished detachment I. N. G., Chicago encampment, October, 1892.	37.50
Dec. 29	C. A. Merrill.	Board Sergt. Cunningham, on duty with Company G, Fourth Regiment.	29.25
Dec. 29	G. L. Cross.	Board Corp. Atkins, on duty with Company D, Fourth Regiment.	13.50
Dec. 29	R. A. Nichols.	Board Sergt. Wilson, U. S. A., and railroad fare.	9.30
Dec. 29	A. W. Swalm.	Expenses incurred by officers Third Regiment, October, 1892.	38.02
Dec. 29	M. I. Harley.	Blanket-bag coat straps furnished Quartermaster's department.	10.00
Dec. 29	Park Hotel.	Board Sergt. Wilson, U. S. A., on duty with Company A, Fourth Regiment.	27.00
Dec. 29	W. L. Davis.	Miscellaneous bills and subsistence self and staff, October, 1892.	45.02
Dec. 29	W. L. Alexander.	Expenses trip from Fort Monroe to Annapolis, official business.	12.50
Dec. 29	J. R. Lincoln.	Supplies Quartermaster's department.	13.00
Dec. 29	John R. Prime.	Meals for officers U. S. A. and I. N. G., Oct., 1892.	10.50
Dec. 29	J. T. Davidson.	Miscellaneous expenses Quartermaster's department, October, 1892.	135.45
Dec. 29	C. L. Dahlberg & Co.	Typewriting and supplies, Adjutant-General's office.	15.20
Dec. 29	B. F. Blocklinger.	Expense camp of instruction, Third Battalion, First Regiment, October, 1892.	203.95
Dec. 29	F. J. Murkin.	Railroad fare Washington to Davenport—member Company D, Second Regiment.	1.97
Dec. 29	John R. Prime.	Car fare to and from Chicago, official business, October, 1892.	4.00
Dec. 29	J. T. Davidson.	Expenses trip to locate rifle range.	14.66

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Dec. 29	L. B. Winslow.....	Meals for members I. N. G., Chicago encampment.....	10.50
Dec. 29	F. R. Fisher.....	Expense as member State Rifle Team at interstate competition.....	5.00
Dec. 29	J. H. McGibbons.....	Railroad fare to and from interstate competition, 1892.....	12.30
Dec. 29	Col. T. F. Cooke.....	Miscellaneous bills State Rifle Team.....	50.50
Dec. 29	C. E. Given.....	Forage for horses, Cedar Rapids to Chicago, October, 1892.....	5.75
Dec. 29	D. M. Tent & Awn'g Co.	Rent of extra tents Quartermaster's department	65.00
Dec. 29	Gen. W. L. Davis.....	Expenses and per diem examining board, December 6.....	4.00
Dec. 29	Geo. M. Parsons.....	Expenses Camp of Instruction, Third Battalion, Second Regiment, October, 1892.....	315.80
Dec. 29	Capt. C. D. Hayden.....	Miscellaneous bills, Quartermaster's department, October, 1892.....	101.40
1893.			
Jan. 3	J. E. Devore.....	Ordinance Sergeant, December, 1892.....	41.66
Jan. 3	John T. Hume.....	Clerk, Adjutant-General's office, December, 1892.....	75.00
Jan. 3	Miss Carrie Vieser.....	Stenographer, Adjutant-General's office, December, 1892.....	52.00
Jan. 26	J. P. Cadman.....	Subsistence Brigade Staff, Chicago.....	45.00
Jan. 26	N. W. McIvor.....	Labor, hardware and boxes, Arsenal.....	10.65
Jan. 26	Postal Tel. Cable Co.....	Telegrams, Adjutant-General's office.....	3.79
Jan. 26	James A. Guest.....	Expenses and car fare, Chicago.....	10.90
Jan. 26	S. J. Parker.....	Railroad fares paid expense of members Co. D, Fourth Regiment, Chicago.....	33.30
Jan. 26	O. L. Shaffer.....	Balance pay due Co. E, Third Regiment.....	7.00
Jan. 26	Col. C. V. Mount.....	Balance pay due F., S. and B., Third Regiment.....	18.00
Jan. 26	Col. F. W. Mahin.....	Pay F., S. and B., camp service, 1892.....	215.50
Jan. 26	Capt. W. H. Thrift.....	Pay for camp service, 1892.....	160.50
Jan. 26	Capt. E. S. Miller.....	Pay for camp service, 1892.....	143.50
Jan. 26	Capt. E. H. Smith.....	Pay for camp service, 1892.....	174.00
Jan. 26	Capt. J. H. Lloyd.....	Pay for camp service, 1892.....	148.50
Jan. 26	Capt. L. F. Sutton.....	Pay for camp service, 1892.....	150.50
Jan. 26	Capt. Geo. McGinness.....	Pay for camp service, 1892.....	150.00
Jan. 26	Capt. J. P. Matthews.....	Pay for camp service, 1892.....	142.50
Jan. 26	Capt. L. E. Baker.....	Pay for camp service, 1892.....	141.00
Jan. 26	Capt. R. A. Nichols.....	Pay for camp service, 1892.....	153.00
Jan. 26	Capt. C. F. Gardner.....	Pay for camp service, 1892.....	155.00
Jan. 26	Capt. C. L. Root.....	Pay for camp service, 1892.....	145.50
Jan. 26	Capt. L. P. Sherman.....	Pay for camp service, 1892.....	150.00
Jan. 27	Capt. C. W. King.....	Pay for camp service, 1892.....	263.00
Jan. 27	Col. P. W. McManus.....	Pay F., S. and B. for camp service, 1892.....	174.00
Jan. 27	Capt. H. A. Heaslip.....	Pay for camp service, 1892.....	123.00
Jan. 27	Capt. H. W. Gilbert.....	Pay for camp service, 1892.....	108.00
Jan. 27	Capt. C. F. Garlock.....	Pay for camp service, 1892.....	235.50
Jan. 27	Capt. A. A. Rodman.....	Pay for camp service, 1892.....	160.50
Jan. 27	Capt. W. H. Ogle.....	Pay for camp service, 1892.....	166.50
Jan. 27	Capt. A. J. Windmayer.....	Pay for camp service, 1892.....	166.00
Jan. 27	Capt. D. A. Emery.....	Pay for camp service, 1892.....	157.50
Jan. 27	Capt. Chas. Willner.....	Pay for camp service, 1892.....	178.50
Jan. 27	Capt. C. C. Stover.....	Pay for camp service, 1892.....	151.50
Jan. 27	Capt. H. S. Burwell.....	Pay for camp service, 1892.....	154.50
Jan. 27	Capt. D. M. Galusha.....	Pay for camp service, 1892.....	147.00
Jan. 27	Capt. J. T. Moffit.....	Pay for camp service, 1892.....	163.50
Feb. 1	John T. Hume.....	Clerk, Adjutant-General's office, January, 1893.....	75.00
Feb. 1	Miss Carrie Vieser.....	Stenographer, Adjutant-General's office, January, 1893.....	52.00
Feb. 1	J. E. Devore.....	Ordinance Sergeant, Adjutant-General's office, January, 1893.....	41.66
Feb. 22	N. W. McIvor.....	Expenses U. S. A. non-commissioned officers on duty with I. N. G., November and December, 1892.....	94.95
Feb. 24	C. C. Talbott.....	Hauling baggage, First Battalion, First Regiment, October, 1892.....	14.00
Feb. 24	C. M. Robertson.....	Subsistence for self and other expenses, tour of duty, October, 1892.....	16.95
Feb. 24	Argile & Kirby.....	Forage for saddle horses, Iowa Brigade, Oct 1892.....	88.50
Feb. 24	J. K. Henderson.....	Expenses and per diem as Quartermaster, First Regiment, October, 1892.....	23.00
Feb. 24	G. M. Lamb.....	Expenses of loading and unloading cannon.....	4.00
Feb. 24	F. V. Moffit.....	Telegrams Commanding Officer, Fourth Regiment, official business.....	1.13
Feb. 24	A. F. Hoffman.....	Board and lodging, Sergeant Maley, U. S. A., on duty with Company C, Fourth Regiment.....	18.25

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID,	ON WHAT ACCOUNT.	AMOUNT.
1893.			
Feb. 24	W. N. Burns.....	Subsistence, First Battalion, First Regiment, camp of instruction, October, 1892.....	72.37
Feb. 24	Melzar P. Haggard.....	Clerk for Adjutant-General, October, 1892.....	13.50
Feb. 24	H. S. Burwell.....	Board, Corporal Atkins, U. S. A., on duty with I. N. G.....	2.50
Feb. 24	R. K. Lambert.....	Board, Sergeant Maley, U. S. A., on duty with I. N. G.....	2.00
Feb. 24	F. D. McKee.....	Board, Sergeant O'Rourke, U. S. A. on duty with Company E, Second Regiment.....	2.00
Feb. 24	Chas. O'Meara.....	Pay for services with Iowa National Guard.....	13.90
Feb. 24	R. D. Bagley.....	Railroad fare paid returning to station, October, 1892.....	5.29
Feb. 24	D. A. Emery.....	Subsistence, Company G, Second Regiment, October, 1892.....	50.70
Feb. 24	Geo. W. Avery.....	Meals and lodging for self, October, 1892.....	17.00
Feb. 24	M. H. Byers.....	Board, Sergeant O'Rourke, U. S. A., on duty with Company C, Third Regiment.....	6.50
Feb. 24	A. B. Cox.....	Board, Sergeant Porter, U. S. A., on duty with Company M, Fourth Regiment.....	34.50
Feb. 24	J. R. Guthrie.....	Livery hire at Camp Locke, on account State rifle team.....	7.00
Feb. 24	Kingsley & Kirkwood..	Board, non commissioned army officers, October, 1892.....	24.00
Feb. 24	Jas. R. Lincoln.....	Per diem and expenses inspecting companies.....	37.25
Feb. 24	E. H. Smith.....	Subsistence for Company C, First Regiment, in camp of instruction, October, 1892.....	51.60
Feb. 24	C. S. Goodwin.....	Saddle horses and other expenses Iowa Provisional Brigade.....	88.75
Feb. 24	I. R. Kirk.....	Railroad fares paid by members of Company A, Fourth Regiment, returning from camp.....	11.12
Feb. 24	A. C. Bergen.....	Expenses of hospital corps details, October, 1892.....	23.50
Feb. 24	Capt. W. W. Woods.....	Pay for camp service, 1892.....	315.00
Feb. 24	Col. C. E. Foster.....	Pay F. S. and B. for camp service, 1892.....	430.50
Feb. 24	Gen. W. L. Davis.....	Pay Second Brigade staff, 1892.....	67.50
Feb. 25	C. C. McCollom.....	Meals for self and use of saddle horse.....	15.50
Feb. 25	R. L. Seaver.....	Pay four days' service Quartermaster's department.....	4.00
Mch. 3	W. J. McCullough.....	Miscellaneous bills Second Regiment, and supplies purchased for Quartermaster's department, October, 1892.....	80.70
Mch. 3	E. Knott & Son.....	Saddle horses, Provisional Iowa Brigade, October, 1892.....	9.00
Mch. 3	Lorton Bros.....	Saddle horses, Provisional Iowa Brigade, October, 1892.....	187.70
Mch. 3	Frank Maass.....	Saddle horses and equipage, October, 1892.....	149.81
Mch. 3	F. Wiese & Son.....	Saddle horses and equipage, October, 1892.....	54.60
Mch. 3	C. A. Ives.....	Horses and equipage and board of men.....	192.00
Mch. 7	John T. Hume.....	Clerk Adjutant-General's office, February, 1893.....	75.00
Mch. 7	Miss Carrie Vieser.....	Stenographer Adjutant-General's office, February, 1893.....	48.00
Mch. 22	Capt. W. H. Thrift.....	Clothing allowance, 1892.....	168.00
Mch. 22	Capt. E. H. Smith.....	Clothing allowance, 1892.....	60.73
Mch. 22	Lieut. C. B. Spaulding.....	Clothing allowance, 1892.....	145.09
Mch. 22	Capt. J. P. Matthews.....	Clothing allowance, 1892.....	75.03
Mch. 22	Capt. R. A. Nichols.....	Clothing allowance, 1892.....	158.00
Mch. 22	Capt. C. F. Gardner.....	Clothing allowance, 1892.....	162.28
Mch. 22	Capt. C. L. Root.....	Clothing allowance, 1892.....	108.00
Mch. 22	Capt. C. F. Garlock.....	Clothing allowance, 1892.....	166.75
Mch. 22	Capt. A. A. Rodman.....	Clothing allowance, 1892.....	83.70
Mch. 22	Capt. W. H. Ogle.....	Clothing allowance, 1892.....	164.90
Mch. 22	Lieut. H. G. Haessig.....	Clothing allowance, 1892.....	160.00
Mch. 22	Capt. D. A. Emery.....	Clothing allowance, 1892.....	78.67
Mch. 22	Capt. Chas. Willner.....	Clothing allowance, 1892.....	163.27
Mch. 22	Capt. C. C. Stover.....	Clothing allowance, 1892.....	45.92
Mch. 22	Capt. H. S. Burwell.....	Clothing allowance, 1892.....	98.38
Mch. 22	Capt. D. M. Galusha.....	Clothing allowance, 1892.....	135.01
Mch. 22	Capt. J. T. Moffit.....	Clothing allowance, 1892.....	75.60
Mch. 22	Capt. L. P. Sherman.....	Clothing allowance, 1892.....	154.99
Mch. 22	Capt. W. S. Burnett.....	Clothing allowance, 1892.....	75.64
Mch. 22	Lieut. O. L. Shaffer.....	Clothing allowance, 1892.....	133.90
Mch. 22	Capt. G. D. Ellyson.....	Clothing allowance, 1892.....	138.37
Mch. 22	Capt. M. Miller.....	Clothing allowance, 1892.....	117.76
Mch. 22	Capt. C. W. King.....	Clothing allowance, 1892.....	168.00
Mch. 22	Capt. W. W. Woods.....	Balance clothing allowance, 1892.....	3.04
Mch. 31	Frank Bowman.....	Horses and equipage, pay and board of men, Chicago, October, 1892.....	231.35

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1898.			
Mch. 31	J. M. Miller	Saddle horses and equipage and pay and board of men, October, 1892.	\$ 157.00
Mch. 31	Samuel Shaffer	Horses, October, 1892.	83.00
Mch. 31	Robinson & Lynch	Horses, etc., pay and board of men, October, 1892	118.75
Mch. 31	C. H. Rank	Horses and equipage and board of men, October, 1892	101.00
Mch. 31	N. W. McIvor	Expenses incurred traveling as Acting Adjutant-General	24.95
Ap'rl 3	John T. Hume.	Clerk, Adjutant-General's office, March, 1893.	75.00
Ap'rl 3	Miss Carrie Vieser	Stenographer, Adjutant-General's office, March, 1893	54.00
Ap'rl 3	Rourdy Regalia Co.	Guidons furnished Quartermaster's department. .	42.00
Ap'rl 4	Riverside Park R'y Co. .	Transportation of Third Regiment, September, 1892	10.50
Ap'rl 4	E. L. Smith	Freight on Quartermaster's stores	22.50
Ap'rl 4	White Line Trans. Co. .	Freight and drayage on Quartermaster and ordnance stores	180.49
Ap'rl 4	J. E. Hannam	Hauling camp equipage and baggage, Third Regiment, camp 1892	105.48
Ap'rl 4	C. F. Demuth	Freight on Quartermaster's stores	52.70
Ap'rl 4	D. A. Williams	Meals and lodging, officers preparing camp, Fourth Regiment.	8.75
Ap'rl 4	J. H. Evesmeyer	Saddle horses, Provisional Iowa Brigade	12.00
Ap'rl 4	F. W. Woodring	Saddle horse, Provisional Iowa Brigade	9.00
Ap'rl 4	J. K. Prugh & Co.	Rent of dishes, Third and Fourth Regiment camp	27.77
Ap'rl 4	J. L. Dickey	Use of saddle horse and services of hostler, October, 1892	20.00
Ap'rl 4	Horstmann Bros. & Co. .	Uniform supplies furnished Quartermaster's department.	194.75
Ap'rl 4	D. B. Horne	Services, Quartermaster's department inspecting horses	10.00
Ap'rl 4	Farley & Loetscher Mfg Co	Target frames for State Rifle Team	15.00
Ap'rl 4	Capt. E. S. Miller	Clothing allowance, 1892	154.00
Ap'rl 4	Jonas M. McClelland	Services and expenses as member Court of Inquiry	14.00
Ap'rl 4	J. M. McClelland	Expenses Court of Inquiry, G. O. No. 36	71.55
Ap'rl 4	John C. Loper	Per diem and expenses, Board of Inquiry, and expenses inspecting Company M, First Regiment, October, 1892	30.00
Ap'rl 4	F. C. Goedecke	Use of horse, Second Regiment	7.50
Ap'rl 4	A. M. Haley & Sons	Stretchers for hospital corps	84.00
Ap'rl 4	W. H. C. Jaques	Services and expenses as member of Court of Inquiry	18.50
Ap'rl 4	D. A. Emery	Services and expenses as member of Court of Inquiry	13.50
Ap'rl 4	Dennis Connell	Saddle horses and equipage, October, 1892	83.65
Ap'rl 4	James Rice	Badges for Rifle Team, Interstate competition, 1892	16.66
Ap'rl 4	Iowa City Hack & Bus Co	Horses and livery furnished at Iowa City	45.00
Ap'rl 4	C. L. Sebern	Expenses incurred as Commissary Sergeant First Regiment, October, 1892	3.50
Ap'rl 4	D. V. Jackson	Horse hire, hostlers and expenses, Capt. Van Horn, U. S. A., October, 1892	41.95
Ap'rl 4	Jno. Rix	Saddle horses, First Battalion, Second Regiment.	31.50
Ap'rl 4	Jno. Rix	Meals and transportation, First Battalion, Second Regiment, October, 1892.	83.80
Ap'rl 4	W. H. Wiley & Son	Canvas leggins furnished Quartermaster's department	55.00
Ap'rl 6	P. B. Garvin	Freight charges, horse from Chicago to Marshalltown.	12.00
Ap'rl 25	D. M. Tent & Awning Co	Rent of mess tent, Third Regiment camp, 1892. .	8.50
Ap'rl 25	Lieut. O. L. Shaffer	Balance pay due L. A. Williams	3.00
Ap'rl 25	Capt. A. F. Hoffman	Balance clothing allowance, 1892.	38.00
Ap'rl 25	Dubuque Omnibus Co. .	Use of horses and equipage, Chicago	229.05
Ap'rl 25	L. P. Sherman	Labor at State Arsenal, September and October.	36.00
Ap'rl 25	Capt. I. R. Kirk	Balance pay due Company A, Fourth Regiment.	22.00
Ap'rl 25	Shepard & Dudley	Field and emergency cases for Medical department	60.50
Ap'rl 25	Lieut. M. S. Schermerhorn	Services as Quartermaster State Rifle Team, 1892.	48.00
Ap'rl 25	F. G. Otto & Sons	Medicine chests for Medical department	165.00
Ap'rl 25	F. M. Compton	Balance pay as Sergeant-Major, Third Regiment, for camp service, 1892	7.00
Ap'rl 25	J. C. Preston	Labels for files, Adjutant-General's office	10.75
Ap'rl 25	C. A. Ives	Balance pay for services and board	18.00
Ap'rl 25	J. P. Brown	Balance pay for camp service, 1892	1.50

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1893.			
Ap'il 25	Dempster Dally.....	Per diem and expenses Quartermaster's department, First Regiment, October, 1892	3.25
Ap'il 25	Capt. E. H. Smith.....	Balance pay due company on account tour of duty, October, 1892	5.40
Ap'il 25	Capt. R. A. Nichols.....	Balance pay due for camp service, 1892.....	3.00
Ap'il 25	Capt. J. T. Moffit.....	Balance pay due for camp service, 1892.....	1 50
Ap'il 25	Kimball House.....	Meals and lodging for Company H, Fourth Regiment, and Iowa State Band, October, 1892....	71.50
Ap'il 25	Capt. H. A. Heaslip.....	Clothing allowance, 1892.....	151.45
Ap'il 25	Continental Clothing House	Trousers furnished Quartermaster's department and repairs on uniforms.	139.50
Ap'il 25	Fred. Phinney	Meals and lodging for band.....	196 30
Ap'il 25	Gen. H. H. Wright.....	Headquarters allowance.....	12.50
Ap'il 25	Gen. W. L. Davis.....	Headquarters allowance.....	12.50
Ap'il 25	Col. F. W. Mahin.....	Headquarters allowance.....	12.50
Ap'il 25	Col. P. W. McManus.....	Headquarters allowance.....	12.50
Ap'il 25	Col. C. V. Mount.....	Headquarters allowance.....	12.50
Ap'il 25	Col. C. E. Foster.....	Headquarters allowance.....	12.50
Ap'il 25	Capt. W. H. Thrift.....	Armory rent.	55.00
Ap'il 25	Capt. E. S. Miller.....	Armory rent.....	55.00
Ap'il 25	Capt. E. H. Smith.....	Armory rent.....	55.00
Ap'il 25	Capt. J. H. Lloyd.....	Armory rent.....	55.00
Ap'il 25	Capt. L. F. Sutton	Armory rent.	55.00
Ap'il 25	Capt. C. S. Vincent.....	Armory rent.	55.00
Ap'il 25	Capt. J. P. Mathews.....	Armory rent.....	55.00
Ap'il 25	Capt. R. A. Nichols.....	Armory rent.....	55.00
Ap'il 25	Capt. C. F. Gardner.....	Armory rent.....	55.00
Ap'il 25	Col. P. W. McManus...	Armory rent for band, September 30, 1892	50.00
Ap'il 25	Col. P. W. McManus.....	Armory rent for band, March 31, 1893	50.00
Ap'il 25	Capt. H. A. Heaslip.....	Armory rent.....	55.00
Ap'il 25	Capt. H. W. Gilbert.....	Armory rent.....	55.00
Ap'il 25	Capt. A. A. Rodman.....	Armory rent.....	55.00
Ap'il 25	Capt. W. H. Ogle.....	Armory rent.	55.00
Ap'il 25	Capt. H. G. Haessig.....	Armory rent.....	55.00
Ap'il 25	Capt. D. A. Emery.....	Armory rent.	55.00
Ap'il 25	Capt. Chas. Willner.....	Armory rent.....	55.00
Ap'il 25	Capt. C. C. Stover.....	Armory rent.....	55.00
Ap'il 25	Capt. H. S. Burwell.	Armory rent.....	55.00
Ap'il 25	Capt. D. M. Galusha... ..	Armory rent.....	55.00
Ap'il 25	Capt. J. T. Moffit.....	Armory rent.	55.00
Ap'il 25	G. W. Landers	Armory rent for band.....	50.00
Ap'il 25	Capt. S. P. Moore.....	Armory rent.....	55.00
Ap'il 25	Capt. M. H. Byers.	Armory rent.....	55.00
Ap'il 25	Capt. W. S. Burnett.....	Armory rent.....	55.00
Ap'il 25	Capt O. L. Shaffer.....	Armory rent.....	55.00
Ap'il 25	Capt. F. S. Stone	Armory rent.....	55.00
Ap'il 25	Capt. G. D. Ellyson.....	Armory rent.	55.00
Ap'il 25	Capt. M. Miller.....	Armory rent.	55.00
Ap'il 25	Capt. O. S. Williams.....	Armory rent.....	55.00
Ap'il 25	Capt. N. G. Harvey.....	Armory rent.....	55.00
Ap'il 25	Col. C. E. Foster.....	Armory rent, Band.....	50.00
Ap'il 25	Capt. I. R. Kirk.....	Armory rent.....	55.00
Ap'il 25	Lt. J. E. Banyard.....	Armory rent.....	55.00
Ap'il 25	Capt. A. F. Hoffman.....	Armory rent.....	55.00
Ap'il 25	Capt. S. J. Parker.	Armory rent.....	55.00
Ap'il 25	Capt John Cornforth.....	Armory rent.....	55.00
Ap'il 25	Lt. M. P. Haggard	Armory rent.....	55.00
Ap'il 25	Capt. C. W. King.....	Armory rent.	55.00
Ap'il 25	Capt. J. A. Haley.....	Armory rent.....	55.00
Ap'il 25	Capt. Otto Hile.....	Armory rent.....	55.00
Ap'il 25	Capt S. E. Clapp	Armory rent.....	55.00
Ap'il 25	Capt. J. W. Rudy	Armory rent.....	55.00
Ap'il 25	Capt. W. W. Woods.....	Armory rent.	55.00
May 1	Walker & Hanright.....	Horses and pay and board of men, October, 1892	235.00
May 1	F. D. Brown, Treasurer.	Transportation, 1892, Union Pacific Railroad. ...	613.90
May 1	J. C. Peasley, Treasurer.	Transportation, 1892, Chicago, Burlington & Quincy Railroad.....	1,205.52
May 1	F. G. Ranney, Treasurer.	Transportation, 1892, Chicago, Milwaukee & St. Paul Railway.	3,335.50
May 1	Henry DeWolf, Treasu'r	Transportation, 1892, Illinois Central Railroad..	2,173.31
May 1	M. C. Lilley & Co.....	Uniforms and equipments furnished quartermaster department..	2,436.01
May 1	Maj. E. E. Lambert. . .	Use of two saddle horses for Second Regiment, October, 1892.	25.30
May 1	T. J. Fletcher, Treasu'r.	Transportation, 1893, Iowa Central Railway.....	61.36

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1893.			
May 1	L. J. Wells.....	Hauling baggage and equipments and livery furnished.....	95.45
May 1	S. W. Hazard.....	Freight on shipments horses and equipage, October, 1892.....	172.56
May 1	Capt. O. C. Servis.....	Expenses and per diem, official business Adjutant-General's office, November, 1892.....	101.11
May 5	Major F. E. Lyman.....	Per diem Signal Corps, September, 1892.....	27.00
May 5	Major F. E. Lyman.....	Per diem Signal Corps, October, 1892.....	30.00
May 5	N. W. McIvor.....	Expenses as Acting Adjutant-General, Nov., Dec., 1892, Feb., March and April, 1893.....	40.25
May 5	Col. T. F. Cooke.....	Per diem State Rifle Team, 1892.....	503.00
May 5	Col. T. F. Cooke..	Allowance General Inspector S. A. P., for postage, 1892.....	12.50
May 5	John T. Hume.....	Clerk Adjutant-General's office, April, 1893.....	75.00
May 5	John T. Hume.....	Services quartermaster department.....	45.00
May 5	Miss Carrie Vieser.....	Stenographer Adjutant-General's office, April, 1893.....	50.00
May 5	Theo. C. Sherwood, Treas.	Transportation, 1892, Des Moines & Kansas City Railroad.....	11.55
May 5	J. C. Brocksmit, Audit'r	Transportation, 1892, Burlington, Cedar Rapids & Northern Ry.....	196.65
May 5	M. M. Kirkman, Treas.	Transportation, 1892, Sioux City & Pacific R. R..	21.58
May 5	M. M. Kirkman, Vice P.	Transportation, 1892, Chicago & Northwestern Ry.....	1,323.89
May 5	J. F. Elder, Treas.	Transportation, 1892, Keokuk & Western R. R..	106.95
May 5	H. D. Thompson, Treas.	Transportation, 1892, Des Moines Northern & Western Ry.....	2.85
May 5	Geo. Greene, Adj't-Gen..	Subsistence and lodging I. N. G., October 1892..	483.40
May 5	W. L. Brown.....	Subsistence and lodging members I. N. G. and officers U. S. A., October, 1892.....	120.50
May 5	R. W. Eager, Auditor...	Transportation, 1892, Mason City & Ft. Dodge Ry	2.55
May 5	Capt. C. L. Root.....	Armory rent.....	55.00
May 20	C. M. Carter, Auditor...	Transportation, 1892, St. Louis, Keokuk & Northwestern Ry.....	49.60
May 20	C. C. Stover.....	Balance pay due Co. I, Second regiment, for camp service, 1892.....	6.00
May 20	J. F. Elder, Treas.....	Transportation, 1893, Keokuk & Western Ry. ...	1.75
May 20	J. C. Peasley, Treas.....	Transportation, 1892, Chicago, Burlington & Quincy Ry.....	11.09
May 20	Capt. J. E. Devore.....	Armory rent.....	55.00
May 20	Col. C. E. Foster.....	Armory rent, Band, September 30, 1892.....	50.00
May 20	W. B. Bend, Treas.....	Transportation, 1892, Chicago & Great Western Ry.....	1,317.19
May 31	White Line Transfer Co.	Freight and drayage, ordnance and quartermaster stores.....	74.12
May 31	Field & Schomberg.....	Balance due on account board Iowa State band..	109.00
June 6	John T. Hume.....	Clerk Adjutant-General's office, May, 1893.....	75.00
June 6	Miss Carrie Vieser.....	Stenographer Adjutant-General's office, May, 1893	54.00
June 6	Geo. F. Hunt.....	Ordnance Sergeant, Adjutant-General's department, May, 1893.....	35.00
June 6	J. W. Rudy.....	Supplies medical department, Third Regiment, camp 1892.....	30.93
June 6	L. T. Spellman.....	Expenses while on duty in quartermaster department, First Regiment, October, 1892.....	7.40
June 6	C. B. Spaulding.....	Balance clothing allowance, Co. D, First Regiment.....	17.90
June 6	Col. C. E. Foster.....	Expenses official business in connection with Fourth regiment camp, 1893.....	16.53
June 6	Frank Bowman.....	Services one man and board for same, Oct., 1892.	26.50
June 27	Major E. E. Lambert....	Expenses Third Battalion, Second Regiment, October, 1892.....	24.38
June 27	J. E. Hannam.....	Balance due for hauling equipage at Third regiment camp, 1892.....	12.50
June 27	U. S. Express Co.....	Freight quartermaster stores.....	2.10
June 27	Capt. W. J. Duggan....	Armory rent.....	55.00
June 27	L. S. Stark.....	Meals furnished Co. M, First Regiment, October, 1892, at camp of instruction...	36.00
June 27	Capt. I. R. Kirk.....	Balance due on clothing allowance, 1892.....	42.00
June 27	Capt. L. F. Sutton.....	Clothing allowance, 1892.....	168.00
July 3	Major C. D. Ham.....	Per diem and expenses inspecting companies First Regiment, June, 1893.....	87.60
July 3	John T. Hume.....	Clerk Adjutant-General's office, June, 1893.....	75.00
July 3	Miss Carrie Vieser.....	Stenographer Adjutant-General's office, June, '93	50.00
July 3	George F. Hunt.....	Ordnance Sergeant, Adjutant-General's department, June, 1893.....	41.66

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1893.			
July 10	F. G. Ranney, Treas....	Transportation, 1892, Chicago, Milwaukee & St. Paul Railway.....	193 17
July 10	Henry DeWolf, Treas....	Transportation, 1891 and 1892, Illinois Central Railroad.....	2.28
July 10	J. F. Elder, Treas.....	Transportation, 1893, Keokuk & Western Railway.....	8.10
July 10	R. W. Eager, Auditor..	Transportation, 1893, Mason City & Ft. Dodge Railroad.....	2.55
July 10	S. D. Childs & Co.....	Sharpshooters' badges and marksmen's buttons furnished.....	50.95
July 10	Lieut. J. S. Whitman...	Expenses and per diem making contracts Third Regiment camp.....	6.50
July 10	Hazard, Hazard & Co. .	Supplies medical department and hospital corps.....	112.00
July 10	Capt. W. H. Ogle.....	Per diem, 1893, Company E, Second Regiment...	133.00
July 10	Capt. H. G. Haessig.....	Per diem, 1893, Company F, Second Regiment ..	191.50
July 10	Capt. H. A. Heaslip.....	Per diem, 1893, Company A, Second Regiment...	79.50
July 10	W. G. Purdy, Treas.....	Transportation, 1892, Chicago, Rock Island & Pacific Railway.....	3,594.13
July 10	Gen. George Greene.....	Miscellaneous bills, Adjutant-General's office...	22.80
July 24	Col. F. W. Mahin.....	Armory rent for band, First Regiment.....	100.00
July 24	E. C. Meacham Arms Co.	Cannon primers, quartermaster's department...	4.00
July 24	J. S. Jennings.	Repairing and painting cannon.....	17.00
July 24	Mrs. M. Meyers.....	Meals furnished Third Regiment band enroute to camp, 1893	5.25
July 24	Major J. T. Hume.....	Expenses inspecting Second Regiment, June, 1893.....	81.25
July 24	Capt. D. M. Galusha....	Per diem, 1893, Company L, Second Regiment....	169.00
July 24	Capt. C. F. Garlock....	Per diem, 1893, Company C, Second Regiment...	257.00
July 24	Capt. C. L. Root	Per diem, 1893, Company L, First Regiment.....	200.00
July 24	Capt. C. F. Gardner....	Per diem, 1893, Company K, First Regiment.....	204.00
July 24	Capt. H. V. Duffy.....	Per diem, 1893, Company J, First Regiment.....	130.84
July 24	Capt. J. P. Matthews ...	Per diem, 1893, Company G, First Regiment.....	127.50
July 24	Capt. E. H. Smith.....	Per diem, 1893, Company C, First Regiment.....	213.00
July 24	Lieut. F. R. Fisher....	Per diem, 1893, Company B, First Regiment	122.00
July 24	Lieut. G. M. Parsons....	Per diem, 1893, Company I, Second Regiment....	150.50
July 31	Capt. C. S. Vincent . . .	Per diem, 1893, Company F, First Regiment	236.00
July 31	Capt. John E. Allen.....	Per diem, 1893, Company D, Second Regiment ...	30.00
Aug. 3	Capt. L. F. Sutton	Per diem, 1893, Company E, First Regiment.....	226.50
Aug. 3	Capt. D. A. Emery.....	Per diem, 1893, Company G, Second Regiment....	92.00
Aug. 3	John T. Hume.....	Clerk Adjutant-General's office, July, 1893.....	75.00
Aug. 3	Miss Carrie Vleser.....	Stenographer Adjutant-General's office, July, 1893	50.00
Aug. 3	Geo. F. Hunt	Ordinance Sergeant Adjutant-General's office, July, 1893	41.66
Aug. 3	Capt. John T. Hume....	Expenses inspecting Company M, Third Regiment	7.90
Aug. 3	J. H. Sturgis, Treasurer.	Transportation, 1893, St. Louis, Keokuk & Northwestern Ry.....	7.25
Aug. 3	Theo. C. Sherwood, Treas.	Transportation, 1893, Des Moines & Kansas City R. R.	116.20
Aug. 3	D. L. Mutchlar & Son...	Cleaning and repairing uniforms for Quartermaster's Department	39.50
Aug. 3	S. D. Childs & Co.....	Badges and bars for marksmen, I. N. G.	7.30
Aug. 5	Maj. Glenn Brown.....	Expenses inspecting Companies E and L, First Regiment	3.50
Aug. 3	Potter & Large	Drugs and medicine, Third Regiment camp, 1893.	5.90
Aug. 3	H. S. Hill.....	Hauling camp equipage, Third Regiment, 1893...	35.00
Aug. 3	Jos. Pumroy	Hay for bedding furnished Third Regiment camp, 1893.....	24.25
Aug. 3	A. B. Turner	Supplies Commissary Department, Third Regiment camp, 1893.	168.57
Aug. 3	Hartshorn & Riebel....	Meat furnished Third Regiment camp, 1893	223.47
Aug. 3	Hurlbut, Ward & Co....	Drugs and medicines furnished Third Regiment camp, 1893.....	17.25
Aug. 3	Major John R. Prime....	Expenses inspecting First Battalion, Fourth Regiment, July, 1893.....	17.48
Aug. 3	S. D. Bacon.	Meals and lodging members I. N. G. preparing Third Regiment camp	31.00
Aug. 3	A. L. Sherard	Transportation Third Regiment Band enroute to camp, 1893.....	40.00
Aug. 3	Capt. W. S. Burnett....	Teams for transportation, Company D, Third Regiment, enroute to camp, 1893.....	30.00
Aug. 3	W. J. Wilson.....	Bread furnished Third Regiment camp, 1893.....	61.28
Aug. 3	Al. Downing	Ice furnished Third Regiment camp, 1893	9.70
Aug. 3	Lloyd Chapman	Saddle horses furnished Third Regiment, camp 1893.....	145.00
Aug. 3	W. O. Mitchell.....	Wood furnished Third Regiment, camp 1893	32.68
Aug. 3	Maj. J. T. Davidson.....	Miscellaneous bills, Third Regiment, camp 1893 ..	111.15

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1893.			
Aug. 3	Lieut. J. S. Whitman...	Expenses and labor preparing Third Regiment camp, 1893	46.20
Aug. 3	Gen. George Greene.....	Freight and express charges, Adjutant-General's department	16.26
Aug. 9	White Line Trans. Co ..	Freight and drayage, ordnance and quartermaster stores.	69.63
Aug. 9	Walter, Newcomb & Co.	Rental on lumber used at Third Regiment camp.	98.06
Aug. 9	W. O. Mitchell.....	Drayage on wood, Third Regiment camp, 1893 ...	4.00
Aug. 9	F. J. Short	Armory rent, Company M, Third Regiment...	35.00
Aug. 9	Capt. Chas. Wilner.....	Per diem, 1893, Company H, Second Regiment...	233.00
Aug. 9	Capt. H. S. Burwell	Per diem, 1893, Company K, Second Regiment...	139.50
Aug. 9	Capt. J. T. Moffit.....	Per diem, 1893, Company M, Second Regiment...	231.00
Aug. 9	Capt. F. B. Roziene	Per diem, 1893, Company D, First Regiment . . .	127.50
Aug. 9	Capt. W. H. Thrift . . .	Per diem, 1893, Company A, First Regiment	257.50
Aug. 31	Capt. Chas. Willner....	Clothing allowance, 1893	168.00
Aug. 21	Capt. H. S. Burwell	Clothing allowance, 1893	154.94
Aug. 21	Capt. J. T. Moffit.....	Clothing allowance, 1893	113.80
Aug. 21	Capt. D. A. Emery.....	Clothing allowance, 1893	120.70
Aug. 21	Capt. C. L. Root	Clothing allowance, 1893	168.00
Aug. 21	Capt. C. F. Gardner ...	Clothing allowance, 1893	15.00
Aug. 21	Capt. E. H. Smith	Clothing allowance, 1893	168.00
Aug. 21	Capt. C. F. Garlock....	Clothing allowance, 1893	193.25
Aug. 21	Lieut. F. R. Fisher	Clothing allowance, 1893	168.00
Aug. 21	Capt. W. H. Ogle	Clothing allowance, 1893	169.13
Aug. 21	Capt. H. A. Heaslip....	Clothing allowance, 1893	160.00
Aug. 21	Capt. H. G. Haessig....	Clothing allowance, 1893	132.00
Aug. 21	Capt. F. B. Roziene....	Clothing allowance, 1893	168.00
Aug. 21	D. M. Neiswanger	Straw furnished Fourth Regiment, camp 1893	27.50
Aug. 21	W. J. Duggan.....	Hauling cannon to and from Third Regiment camp, 1893	13.00
Aug. 21	J. H. Sturgis, Treas.....	Transportation, 1893, St. Louis, Keokuk & Northwestern Railway.....	1.85
Aug. 21	Capt. John T. Hume....	Per diem, F. S. & B., Third Regiment, 1893	328.00
Aug. 21	Capt. James E. Devore ..	Per diem, 1893, Company A, Third Regiment.....	231.50
Aug. 21	Capt. S. P. Moore.....	Per diem, 1893, Company B, Third Regiment.....	261.00
Aug. 21	Capt. M. H. Byers	Per diem, 1893, Company C, Third Regiment...	339.00
Aug. 21	Capt. W. S. Burnett	Per diem, 1893, Company D, Third Regiment...	192.00
Aug. 21	Capt. O. L. Shaffer.....	Per diem, 1893, Company E, Third Regiment.....	154.00
Aug. 21	Capt. F. S. Stone	Per diem, 1893, Company F, Third Regiment.....	262.00
Aug. 21	Capt. W. J. Duggan	Per diem, 1893, Company G, Third Regiment.....	156.00
Aug. 21	Capt. E. C. Worthington	Per diem, 1893, Company H, Third Regiment	200.50
Aug. 21	Capt. M. Miller	Per diem, 1893, Company I, Third Regiment	321.00
Aug. 21	Col. C. E. Foster.....	Per diem, 1893, F. S. & B., Fourth Regiment	393.50
Aug. 22	Capt. A. F. Hoffman....	Per diem, 1893, Company C, Fourth Regiment ...	232.00
Aug. 22	Capt. S. J. Parker.....	Per diem, 1893, Company D, Fourth Regiment...	345.00
Aug. 22	Capt. C. W. King.....	Per diem, 1893, Company G, Fourth Regiment ..	255.00
Aug. 26	Capt. J. W. Rudy.....	Per diem, 1893, Company L, Fourth Regiment...	275.00
Aug. 26	Capt. I. R. Kirk	Per diem, 1893, Company A, Fourth Regiment...	361.00
Aug. 26	Capt. Otto Hille	Per diem, 1893, Company I, Fourth Regiment...	259.00
Aug. 26	Capt. John Cornforth ..	Per diem, 1893, Company E, Fourth Regiment...	254.00
Aug. 26	Capt. S. E. Clapp	Per diem, 1893, Company K, Fourth Regiment ...	322.00
Aug. 26	Capt. J. H. Pattee	Per diem, 1893, Company B, Fourth Regiment ...	314.00
Aug. 30	Capt. M. P. Haggard. . .	Per diem, 1893, Company F, Fourth Regiment ...	205.50
Aug. 21	J. T. Davidson.....	Expenses and per diem, Third and Fourth Regiment camps, 1893.	176.35
Aug. 21	J. T. Davidson.....	Labor hired at Fourth Regiment camp.....	91.00
Sept. 2	John T. Hume.....	Clerk, Adjutant-General's office, August, 1893....	75.00
Sept. 2	Miss Carrie Vieser.....	Stenographer, Adjutant-General's office, August, 1893	50.00
Sept. 2	George F. Hunt.....	Ordnance Sergeant, Adjutant-General's department, August, 1893	41.66
Sept. 2	D. M. Neiswanger.....	Saddle horses furnished Fourth Regiment camp, 1893	238.00
Sept. 2	G. H. Howell	Rent of furniture, Fourth Regiment camp, 1893.	57.20
Sept. 2	Pioneer Fuel Co.	Wood furnished Fourth Regiment camp, 1893....	88.75
Sept. 2	Beach & Weld.....	Hardware furnished Fourth Regiment camp, 1893	8.15
Sept. 2	T. W. Hood.....	Potatoes and onions furnished Fourth Regiment camp, 1893	31.20
Sept. 2	Howell, Warfield & Co..	Commissary stores furnished Fourth Regiment camp, 1893	140.86
Sept. 2	A. Heller & Sons.....	Beef, bacon and ham furnished Fourth Regiment camp, 1893	287.58
Sept. 2	Saft & Mavelner.....	Bread furnished Fourth Regiment camp, 1893....	84.79
Sept. 2	W. B. Bevier.....	Hauling camp equipage Fourth Regiment camp, 1893	47.50
Sept. 2	J. N. Lewis.....	Survey of camp ground, Fourth Regiment, 1893.	8.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1893.			
Sept. 2	S. J. Parker.	Transfer of baggage to and from camp and travel ration, Company D, Fourth Regiment.	17.90
Sept. 2	Major C. D. Ham.	Expenses and per diem in connection with inspecting Fourth Regiment camp, 1893.	26.25
Sept. 2	Major A. C. Bergen.	Expenses medical department, Fourth Regiment camp, 1893.	9.78
Sept. 2	Bekin's Van Line.	Hauling camp equipage in connection with Fourth Regiment camp, 1893.	40.00
Sept. 2	Gen. J. R. Lincoln.	Per diem and expenses inspecting Third Regiment camp, 1893.	15.45
Sept. 2	Lieut. W. M. McKercher	Miscellaneous bills Fourth Regiment camp, 1893	12.43
Sept. 18	Capt. J. A. Haley.	Per diem, 1893, Company H, Fourth Regiment.	329.00
Sept. 18	Lieut. F. M. Jones.	Per diem, 1893, Company B, Second Regiment.	161.00
Sept. 18	White Line Transfer Co	Freight and drayage, camp equipage and ordnance and quartermaster stores.	95.64
Sept. 18	Capt. Jno. Cornforth.	Transfer of baggage, Companies A, F and E, Fourth Regiment, to and from camp.	14.25
Sept. 18	J. B. Mariner.	Two days' service breaking camp, Third Regiment.	4.00
Sept. 18	Western Union Tel. Co.	Telegrams, Adjutant-General's office, July and August, 1893.	10.33
Sept. 18	Gen. George Greene.	Express charges, quartermaster's department.	12.60
Sept. 18	Capt. J. E. Devore.	Balance pay due Company A, Third Regiment, camp service, 1893.	6.00
Sept. 18	J. P. Brown.	Balance pay due Company F, First Regiment, camp service, 1893.	2.50
Sept. 18	D. L. Mutchlar & Son.	Cleaning uniforms for quartermaster's department.	15.00
Sept. 18	Des Moines Tent and Awning Co.	Tent poles and pins furnished quartermaster's department.	60.60
Sept. 18	Col. F. W. Mahin.	Expenses incurred inspecting companies First Regiment, June, 1893.	11.90
Sept. 18	J. H. Sturgis, Treasurer.	Transportation, 1893, St. Louis, Keokuk & Northwestern Railway.	1.80
Sept. 18	Capt. I. R. Kirk.	Railroad fares paid by members of company to and from camp.	11.70
Sept. 18	R. W. Eager, Auditor.	Transportation, 1893, Mason City & Fort Dodge Railway.	5.10
Oct. 7	Col. F. W. Mahin.	Horses used by officers First Regiment, Oct., 1892.	77.00
Oct. 7	Capt. J. E. Devore.	Clothing allowance, 1893.	168.00
Oct. 7	Capt. E. C. Worthington	Clothing allowance, 1893.	143.07
Oct. 7	Capt. M. Miller.	Clothing allowance, 1893.	160.00
Oct. 7	Capt. M. Haggard.	Clothing allowance, 1893.	138.95
Oct. 7	Capt. J. A. Haley.	Clothing allowance, 1893.	150.15
Oct. 7	Capt. J. W. Rudy.	Clothing allowance, 1893.	168.00
Oct. 7	Capt. W. H. Thrift.	Clothing allowance, 1893.	168.00
Oct. 7	F. J. Short.	Expense packing and shipping property to State Arsenal.	6.45
Oct. 7	Capt. C. W. King.	Allowance for travel ration, 1893.	7.20
Oct. 7	James D. Spalding.	Lumber furnished for flooring tents, Fourth Regiment camp, 1893.	166.35
Oct. 7	Capt. C. W. King.	Balance pay due Co. G, Fourth Regiment for camp service, 1893.	24.00
Oct. 7	Capt. C. W. King.	Clothing allowance, 1893.	168.00
Oct. 7	Capt. Otto Hile.	Clothing allowance, 1893.	117.19
Oct. 7	Miss Carrie Vieser.	Stenographer Adjutant-General's office, September, 1893.	50.00
Oct. 7	George F. Hunt.	Ordnance Sergeant Adjutant-General's office, September, 1893.	41.66
Oct. 7	Gen. J. R. Lincoln.	Postage and stationery allowance.	12.50
Oct. 7	Gen. W. L. Davis.	Headquarters allowance.	12.50
Oct. 7	Col. F. W. Mahin.	Headquarters allowance.	12.50
Oct. 7	Col. P. W. McManus.	Headquarters allowance.	12.50
Oct. 7	Col. C. E. Foster.	Headquarters allowance.	12.50
Oct. 7	Col. F. W. Mahin.	Armory rent, band.	50.00
Oct. 7	Col. P. W. McManus.	Armory rent, band.	50.00
Oct. 7	Col. C. E. Foster.	Armory rent, band.	50.00
Oct. 7	Capt. W. H. Thrift.	Armory rent.	55.00
Oct. 7	Lt. F. R. Fisher.	Armory rent.	55.00
Oct. 7	Capt. E. H. Smith.	Armory rent.	55.00
Oct. 7	Capt. C. L. Root.	Armory rent.	55.00
Oct. 7	Capt. H. A. Heaslip.	Armory rent.	55.00
Oct. 7	Lieut. F. M. Jones.	Armory rent.	55.00
Oct. 7	Capt. W. H. Ogle.	Armory rent.	55.00
Oct. 7	Capt. H. G. Haessig.	Armory rent.	55.00

DISBURSEMENTS—CONTINUED.

DATE.	TO WHOM PAID.	ON WHAT ACCOUNT.	AMOUNT.
1892.			
Oct. 7	Capt. Chas. Willner ..	Armory rent	55.00
Oct. 7	Capt. H. S. Burwell.....	Armory rent	55.00
Oct. 7	Capt. D. M. Galusha.....	Armory rent	55.00
Oct. 7	Capt. S. P. Moore....	Armory rent	55.00
Oct. 7	Capt. M. H. Byers.....	Armory rent	55.00
Oct. 7	Capt. W. S. Burnett ...	Armory rent	55.00
Oct. 7	Capt. O. L. Shaffer.....	Armory rent	55.00
Oct. 7	Capt. F. S. Stone.....	Armory rent	55.00
Oct. 7	Capt. I. R. Kirk	Armory rent	55.00
Oct. 7	Capt. A. F. Hoffman....	Armory rent	55.00
Oct. 7	Capt. S. J. Parker.....	Armory rent	55.00
Oct. 7	Capt. C. W. King	Armory rent	55.00
Oct. 7	Capt. S. E. Clapp	Armory rent	55.00
Oct. 7	Capt. J. W. Rudy	Armory rent	55.00
Oct. 7	Capt. A. F. Hoffman....	Clothing allowance, 1893.	122.00
Oct. 7	John T. Hume	Clerk Adjutant-General's office, September, 1893.	75.00
Oct. 7	Capt. L. F. Sutton	Armory rent	55.00
Oct. 7	Capt. H. V. Duffy.....	Armory rent	55.00
Oct. 7	Capt. E. C. Worthington	Armory rent	55.00
Oct. 7	Capt. M. Miller	Armory rent	55.00
Oct. 7	Capt. C. F. Gardner....	Armory rent	55.00
Oct. 20	Capt. C. S. Vincent.....	Armory rent	55.00
Oct. 20	Capt. J. P. Matthews....	Armory rent	55.00
Oct. 20	Capt. F. B. Rozlene....	Armory rent	55.00
Oct. 20	Capt. A. B. Shaw	Armory rent	18.00
Oct. 20	G. W. Landers	Armory rent, band.....	50.00
Oct. 20	Capt. J. A. Haley	Armory rent	55.00
Oct. 20	Capt. Otto Hile	Armory rent	55.00
Oct. 20	Capt. M. P. Haggard....	Armory rent	55.00
Oct. 20	Capt. John Cornforth....	Armory rent	55.00
Oct. 20	Capt. J. H. Pattee	Armory rent	55.00
Oct. 20	Capt. J. E. Devore	Armory rent	55.00
Oct. 20	Lieut. G. M. Parsons ...	Armory rent	55.00
Oct. 20	Capt. J. D. Glasgow	Armory rent	55.00
Oct. 20	Capt. M. P. Haggard....	Balance clothing allowance, Company F. Fourth Regiment	16.96
Oct. 20	Col. C. E. Foster	Clothing allowance band and N. C. staff Fourth Regiment, 1892 and 1893.....	226.33
Oct. 20	Col. C. V. Mount....	Headquarters allowance.....	12.50
Oct. 20	Capt. W. H. Thrift	Balance pay due Company A, Fourth regiment, camp service, 1893	25.00
Dec. 9	Capt. W. W. Woods.....	Armory rent	45.85
Dec. 9	John T. Hume	Clerk Adjutant-General's office, October, 1893 ...	75.00
Dec. 9	Miss Carrie Vieser	Stenographer Adjutant-General's office, Oct., 1893	50.00
Dec. 11	Geo. F. Hunt	Ordnance Sergeant, Adjutant-General's office, October, 1893.....	41.66
Dec. 11	Col. C. V. Mount.....	Expenses mustering Company M, and inspecting Company L, Third Regiment	5.50
Dec. 11	Capt. S. E. Clapp.....	Travel ration allowance enroute to camp, 1893... ..	6.90
Dec. 11	Capt. Otto Hile	Travel ration allowance enroute to camp, 1893... ..	5.40
Dec. 11	Capt. A. F. Hoffman....	Travel ration allowance enroute to camp, 1893... ..	4.65
Dec. 11	Capt. M. P. Haggard....	Travel ration allowance enroute to camp, 1893... ..	4.50
Dec. 11	Capt. I. R. Kirk	Travel ration allowance enroute to camp, 1893... ..	3.85
Dec. 11	Capt. D. A. Emery	Armory rent	55.00
Dec. 11	Geo. W. Landers	Armory rent band, July to September, 1892	18.60
Dec. 11	Geo. Greene, Adjt.-Gen.	Telegrams, express and transportation charges A. G. O.	5.93
		Total	\$ 90,545.92
	Balance on hand January 1, 1892.....		\$ 1,224.91
	Correction entry of one item charged to military fund in error on the books of Auditor of State		125.00
	Appropriation March 26, 1892		35,000.00
	Appropriation March 31, 1892		10,000.00
	Appropriation March 31, 1893		45,000.00
	Total.....		\$ 91,349.91
	Disbursements.....		90,545.92
	Balance on hand		\$ 803.99

LIST OF PERSONS SUBJECT TO MILITARY DUTY.
As reported by county auditors, 1892 and 1893.

COUNTIES.	NUMBER.		COUNTIES.	NUMBER.	
	1892.	1893.		1892.	1893.
Adair.....	2,017	1,690	Jefferson..	2,218	1,920
Adams.....	1,551	1,358	Johnson.....	2,424	2,483
Allamakee.....	2,358	2,368	Jones.....	2,777	2,829
Appanoose.....	3,492	2,887	Keokuk.	3,581	3,502
Audubon.....	1,855	1,940	Kossuth.....	2,361	3,000
Benton.....	3,072	2,960	Lee.....	4,204	4,058
Black Hawk.....	3,090	3,527	Linn.....	4,725	3,781
Boone.....	3,214	3,395	Louisa.....	1,641	*1,641
Bremer.....	2,000	1,874	Lucas.....	1,890	1,792
Buchanan.....	2,469	2,347	Lyon.....	1,307	1,730
Buena Vista.....	1,888	1,945	Madison.....	2,357	*2,357
Butler.....	2,330	2,150	Mahaska.....	4,682	4,504
Calhoun.....	1,953	2,256	Marion.....	3,516	3,513
Carroll.....	2,462	*2,462	Marshall.....	2,828	2,836
Cass.....	2,880	2,943	Mills.....	2,269	2,083
Cedar.....	2,193	2,857	Mitchell.....	1,878	1,832
Cerro Gordo.. . . .	2,176	2,304	Monona.....	2,276	1,983
Cherokee.. . . .	2,145	2,124	Monroe.....	2,167	2,045
Chickasaw.....	2,099	2,231	Montgomery.....	2,045	1,988
Clarke.....	1,655	1,627	Muscatine.....	3,261	3,601
Clay.....	1,242	1,403	O'Brien.....	1,761	1,827
Clayton.....	*3,547	3,491	Osceola.....	751	1,007
Clinton.....	5,315	*5,315	Page.....	2,962	3,033
Crawford.....	2,392	2,530	Palo Alto.....	1,850	1,650
Dallas.....	3,153	2,975	Plymouth.....	2,876	2,700
Davis.....	2,066	2,151	Pocahontas.....	1,550	1,696
Decatur.....	2,419	2,456	Polk.....	8,173	8,425
Delaware.....	2,255	2,095	Pottawattamie.....	*5,605	7,431
Des Moines.. . . .	2,569	2,493	Poweshiek.....	2,729	2,811
Dickinson.....	807	840	Ringgold.....	2,144	2,181
Dubuque.....	7,280	7,621	Sac.....	1,857	2,405
Emmet.....	709	863	Scott.....	6,217	6,499
Fayette.....	3,243	3,400	Shelby.....	2,567	2,509
Floyd.....	2,359	2,342	Sioux.....	2,614	3,009
Franklin.....	1,914	2,024	Story.....	2,341	2,626
Fremont.....	2,248	2,097	Tama.....	2,858	2,772
Greene.....	2,015	2,248	Taylor.....	2,368	2,585
Grundy.....	1,614	1,715	Union.....	761	2,179
Guthrie.....	2,415	2,354	Van Buren.....	1,554	2,305
Hamilton.....	1,920	1,799	Wapello.....	4,328	3,206
Hancock.....	1,277	1,380	Warren.....	2,722	2,511
Hardin.....	2,813	2,720	Washington.....	3,001	3,031
Harrison.....	2,971	2,922	Wayne.....	*2,184	2,318
Henry.....	2,360	2,529	Webster.....	2,714	2,642
Howard.....	1,815	1,908	Winnebago.....	820	1,160
Humboldt.....	1,484	1,402	Winneshiek.....	2,839	2,872
Ida.....	1,370	1,371	Woodbury.....	2,487	5,538
Iowa.....	2,500	2,551	Worth.....	1,245	1,159
Jackson.....	2,775	2,700	Wright.....	1,862	1,880
Jasper.....	3,502	3,457			
			Total.....	253,393	262,799

*Number taken from former report; no report filed.

LIST OF FLAGS

In the Arsenal carried by Iowa Regiments during the War of the Rebellion.

ARM OF SERVICE.	NUMBER AND KIND.			Total.
	National.	Banners.	Guidons.	
CAVALRY.				
First regiment	1	.....	.....	1
Second regiment.....	.....	.....	4	4
Third regiment.....	2	.....	2	4
Fourth regiment.....	1	.....	2	3
Fifth regiment.....	.....	.....	2	2
Seventh regiment .....	.....	1	.....	1
Eighth regiment.....	.....	1	2	3
ARTILLERY.				
First battery.....	.....	2	.....	2
Second battery	1	.....	.....	1
Fourth battery	1	1	.....	2
INFANTRY.				
Second regiment	4	2	.....	6
Third regiment.....	3	.....	.....	3
Fourth regiment .....	.....	2	.....	2
Fifth regiment	1	2	.....	3
Sixth regiment.....	2	1	.....	3
Seventh regiment.....	2	1	.....	3
Eighth regiment	2	2	.....	4
Ninth regiment	2	2	.....	4
Tenth regiment .....	.....	2	.....	2
Eleventh regiment.....	2	1	.....	3
Twelfth regiment.....	1	2	.....	3
Thirteenth regiment.....	1	.....	.....	1
Fourteenth regiment.....	1	1	.....	2
Fifteenth regiment	4	3	.....	7
Sixteenth regiment.....	2	2	.....	4
Seventeenth regiment.....	3	2	.....	5
Eighteenth regiment.....	1	2	.....	3
Nineteenth regiment	1	2	.....	3
Twentieth regiment	1	2	.....	3
Twenty-first regiment	1	1	.....	2
Twenty-second regiment.....	1	1	.....	2
Twenty-third regiment.....	1	1	.....	2
Twenty-fourth regiment.....	1	.....	.....	1
Twenty-fifth regiment.....	2	3	.....	5
Twenty-sixth regiment	2	1	.....	3

LIST OF FLAGS—CONTINUED.

ARM OF SERVICE.	NUMBER AND KIND.			Total.
	National.	Banners.	Guidons.	
Twenty-seventh regiment	1	2	....	3
Twenty-eighth regiment	2	2	....	4
Twenty-ninth regiment .....	....	1	....	1
Thirtieth regiment	2	....	....	2
Thirty-first regiment	2	2	....	4
Thirty-second regiment	1	....	....	1
Thirty-third regiment	1	1	....	2
Thirty-fourth regiment	2	1	....	3
Thirty-fifth regiment	2	2	....	4
Thirty-sixth regiment .....	....	2	....	2
Thirty-eighth regiment	1	....	....	1
Thirty-ninth regiment	1	....	....	1
Fortieth regiment	1	....	....	1
Unknown. ....	....	1	....	1
COLORED TROOPS.				
First infantry (60th U. S. Vol. A. D.)	1	....	....	1
Total	64	57	12	133

Flag of the gunboat "Tyler," presented by Ensign W. H. C. Michael.

CAPTURED FLAGS.

Rebel battle flag supposed to have been captured by George Rollett. Co. D, 7th Iowa Infantry, at Corinth, Miss.

Rebel battle flag, captured by Co. A, 19th Iowa Infantry, at Yazoo, Miss., and presented by J. T. Chambers, who is supposed to be captor of said flag.

Rebel battle flag, captured by 33d Iowa Infantry, July 4, 1863, at Helena, Ark., and presented by Col. C. H. Mackey.

Rebel flag, taken from South Carolina State House as Union troops marched through, and presented by J. H. Tierney, of the 26th Iowa Infantry.

Rebel flag, captured at Cairo (by whom captured not stated).

Rebel cavalry colors, captured by Sergt. George W. Miller, Co. H, 4th Iowa Cavalry, at the battle of the Osage, September 25, 1864, from the 4th Missouri Rebel Cavalry. Presented by Capt. A. B. Fitch, 4th Cavalry.

Rebel garrison flag, captured in Tennessee, winter of 1864, by Captain John Dance, Co. K, 8th Iowa Cavalry. Presented by Col. J. B. Dorr, same regiment.

Rebel cavalry guidon and staff; date, place, and by whom captured, not known.

First secession flag hoisted at Montgomery, Ala. Presented by George Koon, 8th Iowa Infantry.

REPORTS OF COLONELS, INSPECTORS, AND REGULAR ARMY OFFICERS.

[Other reports published in General Orders. See Appendix.]

OFFICE OF THE GENERAL INSPECTOR SMALL ARMS PRACTICE, }
IOWA NATIONAL GUARD, }
ALGONA, IOWA, Nov. 7, 1892. }

To the Adjutant-General, Des Moines, Iowa:

SIR:—Pursuant to General Orders No. 23, Adjutant General's Office, c. s., I have the honor to submit the following report of the tour of duty of the State Rifle team for the season of 1892:

I left my post at 9:20 P. M., October 9th, arriving in Dubuque at 7:15 A. M. the next morning. Lieutenant Schermerhorn, quartermaster in charge of Camp Lockey and the range, reported to me at 8:00 A. M. that everything was progressing favorably, but that no supplies of any kind had been received from the State Arsenal. He, however, was looking for them that morning, but on inquiry found they were not in, and the railroad officials expressed some doubt as to their arrival before Tuesday or Wednesday. I immediately set them to work endeavoring to locate the car and hurry it forward and then drove out to the range, where I found the work progressing satisfactorily and after a few instructions as to leveling the ground and examining the camp ground and mess quarters, I returned to the city.

The members of the team reported at the Merchant's Hotel Tuesday morning at 8 A. M., with the exception of Captain C. F. Garlock, Company C, Second Regiment, excused on account of sickness, Private Frank Lambert, Company C, Second Regiment, excused on account of business, and Lieutenant John McGibbons, Company H, Fourth Regiment, excused till Monday, the 17th, on account of business. Captain W. E. H. Morse, Assistant Surgeon, Fourth Regiment, and Chief Trumpeter, R. D. Bagley, Fourth Regiment, reported at the same time for duty as camp surgeon and camp bugler, respectively. Corporal John McKean, Company B, Fourth Regiment, acting under authority from you, as I understood, reported and was assigned to duty as scorer. Harvey Ingham, official reporter for the team, accompanied me from my post and remained throughout the tour.

The men were excused from time to time until we could hear something from the supplies, without which nothing could be done.

Tuesday morning we received the invoice which showed that only two Texas target frames had been shipped. I immediately ordered two complete frames to be made, to be delivered early the next morning. In the mean time a few paper targets, etc., had been received by express and I found that Company A, First Regiment, had 2,000 rounds of ammunition on hand which I could borrow, so I

directed the team to report at 10:30 Wednesday morning for transportation to Camp Lockey, intending to go to work with the two targets and return to the city, if necessary, for the night. On the road out we were overtaken by a messenger from the baggageman stating the car had arrived. I directed him to transport everything to Camp Lockey before 6 P. M.

The conduct of the men during this tedious wait was very good. This instance illustrates the many inconveniences and waste of time and money which are occasioned by our not having a permanent range, where men could go with a certainty that everything required for the work is on the ground and would not be subjected to the delays of transportation companies in shipping supplies.

We arrived at Camp Lockey a few minutes before 12 o'clock, and after dinner known distance firing was commenced on the two targets which were in readiness and continued until about 4:15, when, the baggage having arrived, the men were directed to make camp. About 5:30 the camp was pitched and the men reasonably well settled.

We were still short of disks, having only three sets which had been borrowed from Company A, First Regiment. Lieut. Schermerhorn ingeniously improvised enough to answer the purpose.

Thursday forenoon the other two targets were put in place and known distance and skirmish firing was continued without interruption, except for Sunday, from that time till Wednesday, October 19th, at 4 P. M., when camp was broken, the State baggage returned to the arsenal and the team departed for Chicago at 11 P. M. over the Illinois Central railway, which road had courteously furnished us a special coach.

The range at Camp Lockey was not altogether satisfactory. The line of fire was east of south, which made the light on the targets through the middle of the day very poor. "Fish tail" winds were the rule so that the scores were not as good as we had a right to expect. This tended to discourage the men. The range was well equipped, there being an eighty-foot shelter seven feet high, poles and streamers at each 100 yards, and telephone connections with the pit from each firing point. There were two depressions that interfered with the skirmish runs somewhat, as the silhouettes could not be seen by a man lying down in them. The silhouettes were set about midway down the front of the shelter, which was composed of black earth, making a poor back ground. This was partly obviated by putting straw around the groups. The ground had been sown into millet this season, which left it somewhat dusty after being leveled and rolled. It would have been very muddy in wet weather. These objections could be obviated by further leveling and seeding down to grass. The light would not be so poor earlier in the season as the sun would be higher in the heavens. On account of the conformation of the valley in which the range is located, the winds would probably always make hard shooting; however, this was not without its advantages, as many members of the team expressed themselves as having learned more about wind than in all their previous firing.

Three runs were made upon the paper silhouettes pasted upon the reverse of B targets. The first run the shots were spotted in the pit without any indication to the skirmisher, until he received his card at the completion of the run, as to the hits made. The next the hits were disked after each halt, the object being to show the men their errors and have them corrected. It is believed that these runs were of material benefit to the team, as the average of 102 points to a man made by the team in the competition at Fort Sheridan was much higher than anyone had anticipated from the preliminary practice.

An ideal range should lay upon high, level prairie, with the line of fire directly north. This will insure good light and a straight wind from any direction, and the shooting will be much better in consequence.

Thursday afternoon Captain Morse was called home by the serious illness of his wife and I arranged with Captain Guthrie, the assistant surgeon First Regiment, to make two calls each day which he continued to do until Tuesday afternoon the 18th inst.

Captain Gardner was excused Friday night on account of business connected with his company joining the team at Ft. Sheridan on the 23d.

Sergeant Will Smith, Company C, Fourth Regiment, was excused from duty on the 16th on account of business.

The mess arrangements at Mr. Habercorns' proved very satisfactory, the food furnished being good in quality and of great abundance.

It was found that we were short of help all through this camp even after several men had been dropped from the firing list. To properly run a four-target range, there should be at least twenty officers and men in addition to the shooters. Owing to the delay in getting at work those men who had not practiced forty shot skirmish runs were excused from firing, and the list was further cut down to fourteen men Friday night. Eleven thousand rounds of ammunition were expended in this practice.

A few minutes after 8 o'clock on Tuesday evening, the 18th, most of the men were around the camp fire, which was just in front and southeast of my quarters where I was at work, when my attention was attracted by the firing of what was evidently a small caliber arm near the road, which here makes a bend and approaches within one hundred feet of the camp on the northwest. I paid no particular attention, thinking it some of the men with a revolver, until I heard someone say, "Be careful where you are shooting up there," and immediately after the cry, "McIntyre is shot!" I could scarcely believe it possible but found it only too true. He had been struck on the sixth rib, the bullet glancing downward and to the right. He immediately started for his tent, seized his rifle and put a load in it with the expressed determination of going after the fleeing assailants but Lieut. Harris took away the rifle, and after hastily examining his wound I had him taken to my quarters and laid upon my bed. The men were wild with excitement and anger and at once started after the carriage containing the persons supposed to have done the shooting.

The road here makes a somewhat extended circle to the north and then east. Three men were sent direct across the bend to head off anyone who might drive up to the Habercorns' inn, while the others followed the road. Another man was sent after the telephone for the purpose of tapping the line which runs from Dubuque to Sherrills Mound. This was done with very little delay by First Sergeant Stokesbury, Company K, Third regiment, and doctors and the sheriff telephoned for. Arriving at Habercorns I found that a double carriage with two women and a boy and an empty beer keg had just driven up there and upon being stopped by the men, the women admitted that they were the parties who had done the shooting and claimed that the man who had fired the shot which had struck McIntyre had gone back to camp to see what damage had been done. The men were immediately thrown out as skirmishers with instructions to beat up the surrounding country and capture both men if possible. Just then one of the men was discovered coming from the rear of Habercorn's house. He was promptly taken into custody, but was unable or unwilling to tell what had become of the other man,

one Allison, who all parties united in saying had fired the shot. The captured man was Geo. Rowel, the women were his and Allison's wives and the boy a son of Allison's. Two 22 calibre rifles were taken from the buggy and a box of 22 short ball cartridges was taken from Rowel's pocket. Seven shells were missing, one he claimed had been lost and the rest had been fired into the camp, several of the shots whistling close enough to make the men dodge, which had occasioned their first warning cry. At least one shot was fired after McIntyre was hit.

All efforts to locate Allison having failed, Captain Edens and Lieutenant Fisher were detailed to take the women into town and turn them over to the police headquarters, while Rowel was detained and turned over to the sheriff on his arrival.

Dr. Brownson and the sheriff arrived shortly after 11 o'clock, Dr. Guthrie having by this time departed with his battalion for Chicago. The driver was immediately sent back for Dr. Wapels. Dr. Brownson in the meantime tried to locate the bullet, but was unsuccessful. McIntyre suffered very little shock, was in good spirits and rested as well as could be expected. The doctors pronouncing it safe, he was taken to the Merchants' Hotel in the city in the afternoon of the succeeding day, Lieut.-Col. Saunders, mayor of Dubuque, having kindly sent out the city ambulance for that purpose. Captain Moore and Sergeant McRoberts were directed to remain with the wounded man and care for him such time as was necessary.

According to the telegraphic instructions the members of the team were instructed to report to their regimental commanders for supernumary duty upon their arrival in Chicago, which was reached at 8 A. M., Thursday, October 20th.

A new method was taken this year in selecting the team. Instead of taking the ten men who made the greatest number of points in the preliminary firing, as in the past, the ten men making the highest average at known distance and skirmishing were chosen. It was thought that one would thus obtain the men who would be the steadiest and most reliable shots, and who would give us the most points in the competition. The result justifies the method and it should be adhered to in the future. The order of the team selected and their averages for the firing at Camp Lockey are as follows:

NAME.	Order.	Known distance.	Skirmish.	Total.
Charles Kemble	1	149	81	230
W. H. Walters	2	162	63	225
F. R. Fisher	3	156	68	224
J. H. McGibbons	4	145	76	221
R. H. Davis	5	158	62	220
J. Peterson	6	156	63	219
G. W. Rush	7	154	64	218
C. V. Mount	8	156	61	217
M. J. Walsh	9	158	59	217
L. M. Harris	10	153	62	215
James McIntyre	11	147	63	209
Lee Moore	12	147	52	199
M. A. Stokesbury	13	128	69	197
A. Overman	14	145	48	193
Charles Witham	15	143	28	171

Lieutenant J. H. McKibbon's known distance is the total of one score only, his skirmish is the average of six runs. Balance is average of four known distance scores and ten skirmish runs.

Upon arrival in Chicago, Lieutenant Schermerhorn was sent out to Fort Sheridan with a detail to arrange for the messing and quarters of the team during the competition. Upon his return he reported that the arrangements had been made. The team was notified to report at the Virginia Hotel at 1 P. M., Sunday, the 23d, and left for Fort Sheridan at 3:05 the same afternoon. In the meantime I had received two copies of the official programme, which showed that the firing proper commenced Tuesday, the 25th. Two members of the team and five new men were excused from reporting at Fort Sheridan until Monday, going out with me at 10:20 Monday morning.

Lieutenant Pattee and Corporal John McKean, Company B, Fourth Regiment, and Chief Trumpeter R. D. Bagley, Fourth Regiment, on account of business, were excused from attendance at Fort Sheridan, and returned to their posts from Chicago.

The order from the Military Rifle Association for the competition, requiring twenty-six men besides the General Inspector of Small Arms Practice, the following men were directed to report to Fort Sheridan to complete the number: Chief Trumpeter W. Wagner, Third Regiment; Sergeant Guy Taylor, Company F, Fourth Regiment; Corporal H. D. Nichols, Company H, Fourth Regiment; Private J. N. Reynolds, Company H, Fourth Regiment; Privates R. A. Jackson and E. DelFosse, Company L, Fourth Regiment, and Private H. C. Gardner, Company B, First Regiment. Lieutenant F. B. Roziene, adjutant second battalion, First Regiment, was met on the train and, expressing his willingness, was included in the party, as we were short of officers for detail work.

Monday afternoon was spent in getting settled in camp and in getting out the rosters required by the camp adjutant.

The team and alternates were entered in the known distance firing, which opened Tuesday morning, for individual prizes. In this firing Lieutenant F. R. Fisher, Company B, First Regiment, won a medal for the highest score at 500 yards, making 47 out of a possible 50; he also won the medal for the highest score at 200 yards, on Rice's moving target, with a score of 21 out of a possible 25.

Lieutenant L. M. Harris, Company B, Third Regiment, took the medal for the highest score at 600 yards, with 45 out of a possible 50. As these medals were won in competition with the army team and some of the best known distance shots in the National Guard, it is a highly creditable showing.

In this firing the ten high men of the fourteen made the following scores:

Illinois.....	1,654
Wisconsin.....	1,577
Iowa.....	1,570
Army team.....	1,558

It will be seen that the Iowa team led the Army team 14 points, which I consider a remarkable showing, especially when the facilities for practice in the two organizations are taken into consideration.

Wednesday, the 26th, was devoted to individual skirmish firing. In this firing the team, and alternates Moore and Stokesberry, were entered. Sergt. M. J. Walsh of Company F, Fourth Regiment, led our team for the two days' firing and made the third best skirmish run among the National Guard men, with a total of 123 points.

The ten high men from each organization made the following totals for the two days:

Illinois	2,787
Army team	2,782
Iowa	2,510
Wisconsin	2,179

On account of the highest man choosing another prize, Sergt. Walsh won the medal for the second best skirmish run. This firing showed the superiority of the Army team in skirmishing, their 14 men making an average of 114½; the Illinois men were next, with an average of 103; Iowa next, with an average of 90; Wisconsin fourth, with an average of 78.

Thursday morning, the 27th, the regular competition opened. This consisted of two scores of five shots each, at 200, 300, 500 and 600 yards, and two 40-shot skirmish runs, one-half of the points made in the latter being added to the known distance score. In this firing some of our best known distance shots distinguished themselves with the very poor scores they made. The team made a total of 1,582 points or 18 less than centers. Colonel C. V. Mount, Third Regiment, made 43 out of a possible 50 at 500 yards, which was the highest score made by anyone at any range during the competition. Private Rush, Company I, First Regiment, led the Iowa team with a total of 171 points, which gave him second place among the 40 men firing. His best score was 46 at 500 yards. At the close of the day's firing our men were much encouraged, and entered the contest next morning in good spirits. The team totals were as follows:

Illinois	1,662
Army team	1,603
Iowa	1,582
Wisconsin	1,580

Friday was devoted to skirmish firing, each man making two runs, one in the forenoon and one in the afternoon. For a time Iowa gained rapidly on Illinois, but later Illinois made some big runs, which increased their lead of the previous day. The best run for the day of the Iowa men was made by Lieut. McGibbons, Company H, Fourth Regiment, with a total of 136 points. Sergt. Kemble, Company C, Second Regiment, came second, with a total of 134 points. Sergt. Kemble had the highest average of the two runs, 115 points, Lieut. McGibbons being second, with 112 points.

The order of merit for the Iowa team for the two days' firing is as follows:

NAME.	Known distance.	Skirmish.	Total.
1. Private Rush	171	104	275
2. Lieutenant Fisher	163	110	273
3. Sergeant Kemble	153	115	268
4. Lieutenant McGibbons	154	112	266
5. Sergeant Walsh	163	96	259
6. Sergeant Davis	156	102	258
7. Colonel Mount	158	100	258
8. Lieutenant Peterson	156	97	253
9. Lieutenant Harris	153	95	248
10. Sergeant Walters	155	87	242

The team totals for the two days firing were:

Army team	2,905
Illinois.....	2,737
Iowa.....	2,600
Wisconsin.....	2,423

Thus giving Iowa second place in the contest for the Washburn trophy, which I am proud to say is better than ever before. The Iowa team improved their scores made at Camp Springfield competition in 1891. The total of known distance at that time being 1,571, against 1,582 this year, or an increase of 11 points. The total of the skirmish firing last year being 967, as against 1,018 this year, or an increase of 51 points, a total increase of 62 points over last year. It is believed that with the proper facilities for practice, Iowa would be second to none; it is useless to expect to win competitions handicapped as we have been in the past by lack of both time and ranges for practice. The details of the firing, it is presumed, will be published as usual by the association.

Two thousand six hundred rounds of ball cartridges were expended at Ft. Sheridan.

The skirmish firing was finished in a gale of wind blowing from about seven o'clock and reaching in Chicago at one time as high a velocity as sixty miles per hour. The scores made under the circumstances were remarkable. The Army team led all of the State teams and also the ten high men of the State teams. Iowa secured three places in the ten high men, viz: Private Rush, Lieutenant Fisher and Sergeant Kemble, took order as sixth, seventh and tenth respectively.

The present forty-shot skirmish run is less a test of actual marksmanship than the twenty-shot, as the trick of making big scores consists of the ability to easily put in from eight to ten shots at the short halts, where one is almost certain of hitting if a close shot. It is believed it would be a better test in a good many ways to fix the number of shots at four at a halt, although the practice of rapid firing is beneficial to a certain extent.

Four men were sent to Dubuque Friday night to testify against Allison in the preliminary hearing. McIntyre was found to be doing well and apparently almost fully recovered. Allison was held under \$500 bonds to await the action of the grand jury.

The camp was broken Saturday and the men furnished with transportation to their respective posts.

The camp this year was at least one month too late, the weather at Camp Sheridan being stormy and cold, making it disagreeable for the men and also affecting the scores materially.

Lieutenant Schermerhorn was excused Tuesday evening, the 25th, and his duties assumed by Captain Edens, Company F, Fourth Regiment.

The team was quartered at Fort Sheridan just south of the range in hospital tents, each having a fly and floor. Arrangements were made with Lieutenant-Colonel Bell of the Illinois team to furnish the mess at \$1.00 per day per man, we furnishing mess outfit and having separate mess tent. The mess arrangements were not all that could be desired, and I would respectfully call your attention to the desirability of having the Iowa team quartered and messed in as good a style and with as many comforts as the other teams on the grounds, which was not the case this year.

With one exception the personal relations of myself and the team were very pleasant, and all orders given were promptly obeyed. I desire to thank every

member of the detail for the honorable record obtained by the team which was made possible by their devotion to duty.

Lieutenant Schermerhorn is entitled to special credit for building the range at Camp Lockey on short notice, and Lieutenants Roziene, Harris, Pattee, and McGibbons and Reporter Ingham for assistance in the clerical and statistical work.

□ Captains Morse and Guthrie and Lieutenant Schermerhorn and Reporter Ingham have each been asked to submit a report of the work of the tour of duty in their departments. These will be forwarded as received.

To sum up, Iowa men won four individual prizes, the Iowa team took second place and made a better score than ever before, a result of which the service may well be proud.

Trusting that we may be second to none next year, I remain

Very respectfully,

Your obedient servant,

THOS F. COOKE.

Colonel and General Inspector S. A. P.

HEADQUARTERS SECOND BRIGADE IOWA NATIONAL GUARD, }
CEDAR RAPIDS, IOWA, Dec. 20, 1892. }

Major-General GEO. GREENE, Adjutant-General, Des Moines, Iowa:

GENERAL—I have the honor to report that in accordance with paragraph I, General Order No. 19, dated Adjutant-General's Office, July 19, 1892, I assumed command of the brigade organized by General Order No. 16 c. s., Adjutant-General's Office, comprising the First Regiment, Iowa National Guard, Colonel Frank W Mahin commanding, and the Second Regiment, Iowa National Guard, Colonel P. W. McManus commanding, and designated the Provisional Iowa Brigade, for the purpose of participating in and representing the State of Iowa at the dedication of the buildings of the World's Columbian Exposition at Jackson Park near Chicago, Illinois. After some preliminary correspondence with yourself and General H. H. Wright, commanding First Brigade I. N. G., and the officers interested, I directed my assistant adjutant-general, Lieutenant-Colonel G. W. Weeks, to issue General Order No. 1, as follows:

HEADQUARTERS PROVISIONAL IOWA BRIGADE, }
CEDAR RAPIDS, IOWA, Sept. 29, 1892. }

GENERAL ORDERS, {
No. 1. }

I. The undersigned having been assigned by General Orders No. 19, Adjutant-General's Office, to the command of the "Provisional Iowa Brigade," organized under General Orders No. 16, to represent the Iowa National Guard at the dedicatory ceremonies of the World's Columbian Exposition, the following named officers will compose the staff of the general commanding, and will be obeyed and respected accordingly:

Lieutenant-Colonel G. W. Weeks, Assistant Adjutant-General.

Major J. T. Hume, Acting Assistant Adjutant-General.

Lieutenant-Colonel W. H. H. Gable, Brigade Surgeon.

Major C. D. Ham, Assistant Inspector General.

Major Jonas M. McClelland, Judge Advocate.

Captain C. D. Hayden, Brigade Quartermaster.

Captain C. S. Goodwin, Brigade Commissary.

Major W. H. Goodrell, Aid de Camp.

Lieutenant E. S. Hubbard, Aid de Camp.

Lieutenant J. H. Rothrock, Aid de Camp.

Lieutenant H. C. Wright, Aid de Camp.

Lieutenant J. M. Kemble, Aid de Camp.

II. The time of departure for Chicago will be announced in subsequent orders.

W. L. DAVIS,

Brigadier General Commanding.

Official: G. W. WEEKS,

Assistant Adjutant General.

Lieutenant Kemble, aid de camp, was subsequently relieved on his own request and directed to report to Captain C. F. Garlock, Company C, Second Regiment.

Major W. H. Goodrell, judge advocate, was also relieved by your order.

By direction of commander-in-chief all mounted officers supplied their own horses, which were shipped to Chicago at the expense of the State.

On the 11th I received, by your direction, a type-written copy of instructions, a copy of the same being also placed in the hands of each Regimental and Battalion commander and quartermaster, also a copy on file in your office.

Major John T. Hume was assigned to duty as assistant inspector general.

General Order No. 2 was issued October 3d, and I append a copy of same marked "Exhibit No. 2." It is sufficiently explanatory in itself.

October 12th General Order No. 3 was promulgated, and I append a copy of same marked "Exhibit No. 3."

On October 17th I proceeded in person, accompanied by my staff and orderlies, to Chicago and established headquarters in the Iowa building on the grounds of Jackson Park. My quartermaster reported soon after my arrival, as did also Lieutenant Henderson, quartermaster of the First Regiment, and Lieutenant McCollough of the Second Regiment.

Your instructions to the quartermaster I found had been carefully studied by him, and he had so complied with its instruction that all the details were well in hand.

Colonels McManus and Mahin reported, and by my direction they proceeded to the Transportation Building for the purpose of laying off and assigning to the different battalions the space allotted to Iowa for quarters for the troops comprising the command. They subsequently reported that the plan previously made and published had been changed in order to accommodate the increased attendance occasioned by the participation of the Illinois troops in the ceremonies, and that the troops from Iowa had been assigned space in the Agricultural Building.

My instructions relative to the allotment of space to battalions were complied with, but there being no accommodations for sinks or privies in the Agricultural Building, I arranged for the use of the sinks in the Mining Building, located immediately north of the Agricultural Building. With the exception of the sinks, the altered plans proved more satisfactory than the previous ones promised.

Wednesday at 9 A. M. the different battalions arrived on the lines of railway designated by you in general orders.

Straw for bedding was provided and the men were able to make themselves comfortable. The subsistence was furnished by contract and during the first day or two was all that the bill of fare promised. After the troops from Illinois and

elsewhere arrived, to be fed by the same contract, much complaint was made that the food was poorly cooked, the service was inadequate and the dishes and tableware were returned to the table in a very unclean condition.

The building in which the troops were quartered was situated over a mile distant from my headquarters, and I was therefore unable to give them that personal oversight I would otherwise have done. Nor could I take my meals at the same place.

Wednesday was quite rainy and no movement of a military character could be made even had there been grounds suitable in reasonable distance.

The civic parade of the ceremonies took place Thursday and the men were given the privilege of the city and no ceremonies were had in camp.

In accordance with your instructions I directed Colonel McManus to take his senior battalion and proceed to the Chicago, Rock Island & Pacific depot, and receive in a proper manner His Excellency, Governor Horace Boies, and staff, and escort them to the Virginia Hotel. This duty was, I learned, performed in a satisfactory manner.

By your direction I reported in person to Major-General Nelson A. Miles, on Wednesday morning, and received orders to detail one regiment of my command to report on the Midway Plaisance for special duty. I accordingly assigned Colonel Mahin, First Regiment, to that duty, and with Colonel McManus and his regiment, I joined the troops from the several States and the army in Washington Park, where a military review was held on the most elaborate scale that has been displayed for many years in this country. At the close of this the troops marched to the Manufactures Building, where the dedicatory ceremonies were held.

You no doubt noticed the steady, soldierly bearing of the regiment during the ceremony. The march from the reviewing grounds to the building where the dedicatory exercises were held, was made in column of companies, and elicited the highest encomiums from the throng in attendance, proving that Iowa had no reason to blush for her representation.

On Saturday I assembled the Provisional Brigade on the Midway Plaisance, near the Turkish buildings, and received with appropriate ceremonies his excellency, Governor Horace Boies and staff, and escorted him to the Iowa State Building on the grounds of the Columbian Exposition, where he delivered the dedicatory address in the presence of a large audience, comprised largely of citizens of Iowa.

The brigade was reviewed by yourself at a later hour of the day.

Sunday was largely taken up in packing and getting to the various depots of the city from whence to leave for their homes.

REMARKS.

The benefits derived from this trip can hardly be over-estimated. The object lessons learned from association with troops from other States and the army, and the comparison drawn by the wide-awake young men who compose the Iowa National Guard, will prove of lasting benefit and well repays the added expense of the trip over an encampment in the State.

The quartermaster's department was well managed considering it was Captain Hayden's first experience in these duties. Should Iowa be represented at the World's Fair another year his experience will be of great benefit.

Lieutenant A. C. Sharpe, of the army, reported to me by card, as his other duties prevented his reporting in person.

He inspected the command at their quarters on Friday evening. This ceremony I attended in person during a portion of the time. His report is in your hands by this time.

My headquarters on your recommendation were established in the Iowa building, as were also the headquarters of the first and second regiments. This arrangement, while convenient for visitors to find headquarters, was quite inconvenient for myself and Colonels McManus and Mahin. The distance from the Iowa building to where the troops were in bivouac being over a mile and not at all easy of access. Colonels McManus and Mahin each proved himself a good soldier, by a ready, complete and cheerful obedience to letter and spirit of every order given them.

My staff and the gentlemanly officers specially ordered to report to me during the tour of duty are justly entitled to every word of commendation which I could bestow.

Should it be deemed prudent to have the Iowa troops again visit Chicago during the continuance of the World's Columbian Exposition, I beg to suggest that at least a portion of the distance be utilized in a practice march of three or four days—marching forty to sixty miles. All arrangements could be made for supplies, etc., to be delivered at camping points along the line of march at advantageous rates, and but little, if any provisions need be hauled. This experience to officers and men would prove of inestimable benefit, should the necessity ever arise for marching.

I beg in conclusion to express my high regard for the consideration always shown me and my command by yourself and His Excellency, Governor Boies.

I have the honor, General, to be

Very respectfully,

Your obedient servant,

W. L. DAVIS,

Brigadier-General, Provisional Iowa Brigade.

BOONE IOWA, February 17, 1893.

Adjutant-General, Des Moines, Iowa:

SIR.—I have the honor to submit the following report for the year ending December 31st, 1892:

As I was excused from duty during the first three days of the encampment at Sioux City, where the signal detail was ordered to report, I was unable to instruct the men personally; I found, however, on my arrival that under the energetic management of Major Lyman, assisted by Lieutenant Hines, of the Second Regiment U. S. A., the details had made a start in signaling and were doing very good work.

Some of them were able to read the flag signals readily, while others had not yet learned the code. (It is a significant fact that telegraph operators and others who are familiar with the Morse alphabet learn to signal in a few hours).

For night signaling, the officer in charge had improvised a torch of cotton waste, soaked in oil; by this means several messages were sent and received correctly. I am glad to say that we are now provided with a complete signal outfit, consisting of one set of flags, one set of copper torches and one set of heliographs. Fully one-half of the men detailed for signal duty failed to report at Sioux City;

this was probably due to the fact that a majority of them had already attended one encampment, and could not spare the time for another. As a matter of fact, each regimental detail should be instructed during the encampment of that regiment, as it is demoralizing to the discipline of a detail to send it to another command.

I am unable to make a satisfactory report of the work done while in Chicago, as I was on duty at the Virginia Hotel and had no time to look after the men, who were quartered at Jackson Park. The detail was under the command of Major Lyman, who has not yet sent in his report.

The work done by this department, while it has accomplished much in the way of instructing individual members of the Guard in the details of military signaling, as a whole has not been entirely satisfactory. This has been due, in a great measure, to the manner in which the details were made.

It has been the custom heretofore to send three privates from each regiment and a sergeant from each brigade, making, under the old organization, a total of twenty men.

This detail was ordered to report to the chief signal officer, at some one of the regimental encampments, for instruction. They started without any knowledge whatever of the work, and, in several instances, returned to their homes, no wiser than when they left them.

The delays incidental to the details having to go through the regular channels, to the company commanders and back again to headquarters, left no time for this department to send instruction to the men before the date on which they were ordered into camp; as a consequence, it has been necessary to take up the greater part of the time in learning the code and preliminary work.

Those of the men who were bright and could memorize readily did some very efficient work, while others received very little benefit from the instructions given them. This difficulty might be overcome if the detail was made permanent, but that would be impracticable under the present system, as the intelligent private of this year's detail is quite likely to be promoted from the ranks before the next. The result would be the same. Each year the detail would be made up of new men, who would have to be instructed from the beginning.

I would respectfully suggest that a system of instruction be adopted, that shall conform, as nearly as possible, to the one in force in the regular army.

That one commissioned officer (second lieutenant) in each regiment; one non-commissioned officer and at least four privates in each company, be instructed each year in the signal work.

The commissioned officer should receive instructions from the brigade signal officer and he in turn should forward them to the non-commissioned officers, who will be required to drill the privates detailed for this work. This will enable the entire command to learn the code and conventional signals, at the company armories during the winter; so that when the regiment goes into camp, there will be no delay in getting to work.

The company commanders can utilize their signal men on the rifle range, by stationing flagmen near the targets, to report the scores. In this way they will become interested in the work, and will no longer object to detailing their best men for it; especially when they see that it does not interfere with their other duties in the company.

While in camp, the commissioned regimental officer should have charge of the signal work and the details should be required to report to him. Two hours drill each day, under a competent instructor, will make an expert signal man of each

one who has thoroughly learned the code; and the work required need not deter any officer or private from the performance of his regular routine of company or regimental duty.

The plan suggested, would save to the State additional expense of sending details from all the regiments to one place (both in railroad fares and per diem), while it would enable each company commander to have personal supervision over his men while engaged in this work; and again, the regimental commander will be saved the trouble and annoyance of having details from other regiments quartered on them, and over whom they have no control.

The signal code is not difficult to learn and any intelligent soldier can readily master the details; but it does require practice to become an expert reader or sender, and this is especially the case, since the invention of the heliograph enables the operator to transmit messages much more rapidly with that instrument than with flags.

In case of actual service, it would be absolutely necessary that a number of men in each regiment be thoroughly posted in the signal work, and in no way can this be accomplished but by making the instructions a part of the school of the soldier.

Should it be found advisable to adopt the suggestions herein contained, I would recommend that the necessary orders be issued at once and that a list of the details be forwarded to this office. This will enable me to issue instructions without further delay. I remain,

Very respectfully,

Your obedient servant,

H. H. CANFIELD,

Chief of Engineers and Chief Signal Officer, Iowa National Guard.

FORT OMAHA, NEBRASKA, {
November 13, 1893. }

To the Adjutant-General, U. S. Army, Military Information Division, War Department, Washington, D. C.:

SIR:—Pursuant to instructions contained in letter from the War Department, A. G. O., dated July 13, 1893, I have the honor to inclose information, tables and map, called for therein, and to report the result of my observations in connection with the encampments of the Third and Fourth Regiments, Iowa National Guard, held at Corning and Sioux City, Iowa, from July 17 to 22, and from August 5 to 17, 1893, respectively, as follows:

Methods of Administration.—Same as are practiced in the U. S. Army are attempted with more or less success. The administrative ability of the various officers charged with administration could scarcely be tested in the limited time available and under the conditions which existed. Where services were so cheerfully rendered administrative services were readily performed and no noticeable friction resulted. A tone of self-respect and obedience to authority appeared to prevail everywhere.

Field and staff officers appeared to be systematic and discreet and capable of transacting the affairs of office fairly well, notwithstanding their limited military experience.

Methods of staff administration coming under my observation were business-like and admirable.

It would appear that one brigade is sufficient for the number of troops now organized in the State, and could the time of encampment be increased from one week to two weeks, the troops of the single brigade going into camp during the latter part of September or first of October, a greater improvement of the rank and file would be attained.

In Equipment.—It was observed that very few extra firing pins were supplied. Shelter tents, rubber blankets, campaign hats and haversacks were not furnished. I would recommend that these articles be added to the outfit.

Drills.—Were had twice daily in each camp. At first all the non-commissioned officers of the National Guard, together with twelve non-commissioned officers of the Second U. S. Infantry, were formed into a company, the regulars acting as chiefs of sections and squads, and drilled in extended order—offensive and defensive—the system being that adopted for the purpose of drilling over limited ground, prepared by Colonel J. C. Bates, Second U. S. Infantry, a copy of which is inclosed (marked "A"), and of which I caused copies to be distributed among all the officers in camp. Each battalion was then formed as a complete company; thus three fully officered and manned companies were formed, and they were similarly drilled, after which battalions were consolidated and formed as one battalion of four companies, and then drilled under the same system in battalion extended order—offensive and defensive. Copies of system used for drilling the battalion in extension, over limited ground, were distributed as above, copy inclosed (marked "B").

The battalion was then drilled in forming street columns and squads.

The drills following were in regimental field manoeuvres, such as throwing out advance and rear guards, halting and establishing outposts, and finally manoeuvring before an outlined enemy in position, devolving an engagement, and final rout of the enemy and capture of his position.

The ceremonies of guard mounting, dress parade and review were performed daily, and were repeated during the first few days for practice, the troops improved rapidly and finally the ceremonies done very well.

On the concluding days of each camp the regiments were reviewed by his excellency, the governor, accompanied by his staff and the commander of the brigade to which the regiments belonged.

The high degree of proficiency attained in both camps in the extended order drill, field exercises and ceremonies was surprising; this is particularly true in reference to the extended order drills, when it is considered that it was the first time it had been practiced by these regiments.

Signal drill was had at Camp Stone, Sioux City, by the Fourth regiment, Iowa National Guard, under the supervision of Colonel Canfield, chief signal officer of the State, a very competent officer, who instructed details composed of non-commissioned officers and privates (all telegraph operators) selected from the companies, they having had no previous practice in military signaling; in the short period of four days, he imparted such information to them as to render them more rapid and proficient in the use of the flag, torch and heliograph, than any I have ever before witnessed. I cannot praise too highly the performance of the signal party during, and in connection with the field manoeuvres.

The general proficiency attained by both regiments during the short period of a week (or rather five days) in camp and their fine military appearance in general, speaks for the excellence of the moral, intelligent and military spirit of the Iowa National Guard, of Iowa, who, as a body, I firmly believe, would to a man patriotically respond to any call made on them by the general government.

Enclosed (marked "C," "D" and "E") are copies of official commendations received by the officers and non-commissioned officers of the Second U. S. Infantry, who accompanied me and performed the duties of assistant instructors. These papers are forwarded as evidence that the latter part of the letter of instructions from the War Department was complied with.

Copy of report to the Assistant Adjutant-General Department of the Platte, referring to my official duties at the encampments above mentioned, is also inclosed, and marked "F."

I am Sir, very respectfully. your obedient servant,

W. J. TURNER,
Captain Second U. S. Infantry.

HEADQUARTERS THIRD REGIMENT IOWA NATIONAL GUARD, }
SHENANDOAH, November 16, 1893. }

To General Geo. Greene, Adjutant-General of Iowa:

SIR:—In compliance with General Order No. 10, 1893, I submit the following report of the encampment of the Third Regiment, July 17 to 22, 1893.

I arrived at Corning, Thursday, July 13, and on the following morning, Lieutenant Whitman, regimental quartermaster, reported for duty. We proceeded to Adams County Fair Grounds, and assisted by Major Davidson, acting assistant quartermaster general, layed off the camp. The tents were set up by the hired labor under the supervision of Major Davidson, who had the camp equipage in charge. The work, with exception of flooring tents and filling bed-sacks, was completed prior to arrival of troops on Monday.

The camp was named in honor of Hon. W. O. Mitchell, Speaker of the House of Representatives and late a member of Company C, Thirteenth Iowa Infantry Volunteers, and the following order issued:

ORDERS
No. 1.

HEADQUARTERS THIRD REGIMENT IOWA NATIONAL GUARD, }
CAMP MITCHELL, July 17, 1893. }

The order of camp and regimental formation will be as follows:

FIRST BATTALION.				SECOND BATTALION.				THIRD BATTALION.			
1	3	4	2	1	3	4	2	1	3	4	2
D	H	A	F	I	B	—	G	C	E	—	L

The following hours of service will be observed during the encampment:

Reveille, first call.....	5:15 A. M.
Fatigue call.....	5:40 A. M.
Church call.....	6:00 A. M.
Breakfast.....	6:30 A. M.
Sick call.....	7:00 A. M.
School call, non-commissioned officers.....	7:30 A. M.
Guard mounting, first call.....	8:00 A. M.
Drill, first call.....	9:00 A. M.
Recall.....	10:45 A. M.
First sergeant's call.....	11:30 A. M.
Dinner.....	12:00 M.
Officers' school.....	1:00 P. M.
Drill, first call.....	2:15 P. M.
Recall.....	4:00 P. M.
General fatigue.....	4:30 P. M.
Supper.....	5:45 P. M.
Regimental parade.....	6:30 P. M.
Tattoo.....	10:15 P. M.
Taps.....	10:45 P. M.

The following schedule of drills will be carried out, subject to such changes as may be deemed for the interest of the service. It is expected that the time will be devoted to extended order drill:

Monday, company drill, afternoon.

Tuesday, company drill, forenoon and afternoon.

Wednesday, company drill, forenoon; battalion drill, afternoon.

Thursday, battalion drill, forenoon; regimental drill, afternoon.

Friday, battalion drill, forenoon; regimental drill, afternoon.

Saturday, Governor Horace Boies, commander-in-chief, will review the regiment at 9 o'clock A. M., after which the companies will break camp at hours to be announced in future orders.

At first call for drills, the first sergeants will report to the regimental adjutant the number of files present for duty.

Company commanders will be required to account for men absent, and no men will be allowed to leave camp without pass, except between retreat and tattoo. Names of men absent after taps will be reported to commanding officer.

BY ORDER OF COLONEL MOUNT.

JNO. T. HUME,

Adjutant Third Infantry, Camp Adjutant.

The regiment, consisting of ten companies and band, traveled to camp in accordance with orders from Adjutant General's Office, and all were in camp by 3 P. M. Total strength present, 31 officers, 336 enlisted men.

The following named officers of Second United States Infantry reported to me Monday afternoon, and were assigned to duty as follows:

Captain W. J. Turner, with commanding officer.

Lieutenant H. E. Wilkins, with Major Loper, First Battalion.

Lieutenant E. R. Chrisman, with Major Evans, Third Battalion.

Lieutenant Wm. J. Lutz, with Major Gaines, Second Battalion.

General James Rush Lincoln, inspector-general of Iowa, also arrived and quarters were assigned to him.

A detail of thirteen non-commissioned officers of the Second United States Infantry arrived during afternoon of 16th and were furnished quarters, and upon arrival of troops were assigned to duty as follows:

First Sergeant Bergath, acting sergeant-major.

Sergeant Moran, to Company G.

Sergeant McBreen, to Company E.

Sergeant Covert, drum major, to band.

Sergeant Colloway, to Company C.

Sergeant Brown, to Company I.

Sergeant White, to Company A.

Corporal Murphy, Instructor of Guard.†

Corporal Regan, to Company F.

Corporal Callaghan, to Company D.

Corporal Buckmeyer, to Company H.

Corporal Bulkly to Company L.

Corporal William Murphy, to Company B.

A camp guard was established, and the afternoon was devoted to company drills and the arrangement of tents and bedding. The rain in the evening prevented parade.

On the morning of 18th the regular work prescribed in orders was taken up. At the morning drill hour all the non-commissioned officers of the regiment were assembled and formed into a company, with the non-commissioned army officers as guides and file-closers, for instruction in extended order drill. The drill was highly beneficial to the participants, and also to the officers and men of the command by whom it was witnessed. The succeeding drills were devoted almost entirely to instruction in extended order movements, companies and battalions being consolidated from time to time for a more full exposition of the principles of the drill regulations, which require a greater number of men than our companies have available. This, I am informed, is also practiced in the regular army, with good results.

The officers' schools held from time to time were conducted by different officers and sometimes held at regimental headquarters, conducted by the commanding officer, assisted by General Lincoln and Captain Turner. When held by battalion they were in charge of the major and conducted by the army officer serving with him.

The command is indebted to Colonel Bates, Second U. S. Infantry for the accompanying papers covering company and battalion extension, which very greatly simplifies the study of this portion of drill regulations. Each officer of the regiment was supplied with a copy. I recommend that it be published in the Adjutant-General's report or some other convenient form for the use of Iowa National Guard.

COMPANY EXTENSION.

Drill by companies as if they were in battalion.

Owing to the limited space suitable for primary instruction in the extended order, the movement is divided into stages, the end of each stage being the limit of the ground, arriving at which, the company returns to the starting point to operate from there in the continuation of the plan and field.

FIRST STAGE.

- Form for attack" (supposed to be about 2,300 yards).
- On the march," line of sections on (such) section (about 1,400 yards).
- On the march," line of squads on (such) squad of (such) section (1,200 yards).
- On the march," as skirmishers march (900 yards). The line of skirmishers is halted at the end of the field and marched to the rear.

SECOND STAGE.

Having arrived at the starting point, the firing line is cautioned to lie down upon halting, and marched forward and then halted by the command:

- Fire by platoon," men halt and load, and chief completes the command and fires two volleys; the captain selects a squad from the support to re-enforce at a point indicated by him (by orders to officers commanding supports) and notifies (by messenger) the chief of the firing line of re-enforcement to arrive; one additional volley is fired; chief of the support sends the squad in, as directed, so as to arrive after the firing, and chief of firing line gives the command to advance in double time, so that his line will advance as the re-enforcement comes in, or a little before; re-enforcing squad deploys on the march.

The firing line is halted by the command:

"Fire by section," men halt and load; chief of firing line continues, "two volleys," "at (such an object) at so many yards," and finally "commence firing," chiefs of sections repeat command, "fire by section" "at (such an object) at (so many) yards," and at the command "commence firing," give the command, "section ready, aim," etc., fire two volleys; and command, "cease firing."

Captain orders one squad to re-enforce as above.

Firing line fires one more volley and chief of firing line causes it to advance in double time as the squad arrives.

The line is halted by the command:

"Fire by squad," men halt and load; chief of firing line continues, "two volleys," at (such an object) at (so many) yards, and finally "commence firing," chief of section repeats his commands; corporals of squads fall to rear (but a little) and repeat, "fire by squad, at (such) etc.," and at the command "commence firing," give the command, "squad ready, aim, etc.," fire two volleys and command "cease firing." Squad ordered from the support as above. Subsequently another volley is fired. Squad comes up and the line is advanced with it, in double time, to limit of field, then halted, and marched to the rear to starting point.

THIRD STAGE.

Having arrived at the starting point, the firing line is marched forward, double time, completing the rush and halted by the command:

"Fire by squad." Men halt and load; chief completes the command as explained in second stage. Captain orders last squad to re-enforce the firing line (as above explained), takes command of the firing line, and each chief takes charge of his own platoon, and line advances by another rush; is halted by the command:

"Fire by platoon." Two volleys, as above.

The advance is now by alternate platoon rushes, each platoon executing a rush twice, and firing two volleys, after each rush advancing, when the other platoon fires its first volley. The rushes completed, the captain commands, "rapid fire," chiefs of platoons give the command to fix bayonets, and to lay down the sights, and chiefs of platoons command:

"Rapid fire, kneeling." Commence firing, at this the men kneel and fire as rapidly as possible at the feet of the enemy; the platoon in rear advances on the line and takes part in the firing. When the captain deems the fire to have attained the object, he commands: "Cease firing," and without delay—

"To the charge," "March!" When the line jumps up and advances in double time (easiest way to carry the piece is port arms), when about fifty yards from the enemy, the captain commands:

"Charge!" When the line charges the position of the enemy at a run, with cheers. Next is:

"Rally." Men come in, regardless of position, fix bayonets, and take the formation indicated by the captain.

BATTALION EXTENSION.

Major designates companies for fighting line and reserve; objective of each company and base company of fighting line.

FIRST STAGE.

2,300 yards—Form for attack.

1,400 yards—Firing line forms line of sections.

1,200 yards—Firing line forms line of squads.

Supports form line of sections.

900 yards—Firing line forms line of skirmishers.

Supports form line of squads.

Return to starting point.

SECOND STAGE.

Men cautioned to lie down upon halting.

Advance from starting point: Firing line halted by command:

“Fire by platoons,” etc. Chief fires two volleys; captain notifies chief of his firing line to expect supports.

Chief fires another volley. Squad from support advances in double time, deploys on the march, and as it arrives, the firing line is advanced in double time (about twenty paces.)

Chiefs halt their firing line by the command:

“Fire by section, two volleys.” Executed by chiefs of sections.

Another volley by section. Reinforcement by one squad, and line advance in double time as before.

Reserve takes battle formation.

The firing line is halted by command:

“Fire by squad, two volleys.” Executed by the corporals of squads.

One more volley. Re-enforcement of one squad as before, and line advanced in double time as before; halted by the command:

“Fire two rounds,” etc. Fire another round.

Reserve forms line of sections.

Re-enforcement by last squad: Captains and lieutenants on the fighting line; advance in double time to limit of field and halted.

Reserve forms line of squads.

First echelons of reserve companies have now taken the place of company supports.

Fighting line returned to starting point.

THIRD STAGE.

Continuation of advance in double time: line halted by command:

“Fire by section, two volleys,” etc. An additional volley.

Re-enforcement by one squad as before; whole line advanced by rush (twenty paces) double time; and halted by command:

“Fire by platoon,” two volleys, one squad re-enforces; advance of whole line by rush (twenty paces) as before; line halted by command:

“Fire by platoon,” two volleys, another squad re-enforces, and line advances by alternate rushes by platoons, each platoon firing two volleys at each halt, and making two rushes.

“Rapid fire, kneeling.” Chiefs of platoons order bayonets fixed and sights laid down; last of supports and the platoons in the rear come up on the line in double time, fixing bayonets and taking part in the rapid fire.

“To the charge.” Line advances in double time.

“Charge.” Men advance at a run.

"Charge." Men advance at a run and cheer.

Remainder of reserve comes up to position to cover the assembly.

"Assembly."

On Wednesday the school was conducted by General Lincoln and instruction given in advance guard and outpost duty with a view to preparation for field manoeuvres which were to occur during the afternoon.

At 2 P. M. the command was supplied with blank ammunition and turned over to General Lincoln. Lieutenant-Colonel Swalm was instructed to take charge of the camp and Major Loper assisted by Lieutenant Wilkin with four companies, to remain and defend the camp against the second and third battalions, which were directed to move out several miles and form for attack and advance on the camp. This they did under the command of General Lincoln, assisted by the camp commander, Captain Turner, Lieutenants Chrisman and Lutz.

The enemy advanced, developed the defense, and the result was a very lively skirmish covering considerable ground and giving the officers and men an opportunity to gain some knowledge of field work.

While the results were not entirely satisfactory in all particulars, yet the manoeuvres reflect much credit upon the ability of General Lincoln, who planned the work, in such a manner as to give combatants many opportunities to apply what knowledge they had already acquired. Rain prevented the usual parade being held after return to camp.

On Thursday the drills were conducted as usual, and after the parade, the regiment was inspected on the parade ground by General Lincoln. The companies were mustered in their respective streets during the following day at times which did not interfere with other duties.

On Friday morning the regiment was consolidated into one battalion and instructed in accordance with Par. 604, drill regulations. After parade, a company formed by consolidating Companies H and A, were instructed in riot drill by General Lincoln.

Saturday morning, the Commander-in-Chief, Governor Boies, accompanied by Adjutant-General Greene and other members of his staff, arrived in camp and at 9:00 A. M. reviewed the regiment. Following review, orders were issued for breaking camp, baggage was packed and tents struck at 1:00 P. M. At 2:30 P. M. the companies had left for their respective stations.

In conclusion I desire to express my appreciation of the assistance rendered by General Lincoln, Inspector-General, Captain Turner, Lieutenants Wilkins, Chrisman and Lutz of the Second Infantry. These officers were ready at all times to assist in every manner possible, and did much to make the camp work successful.

The following papers express more fully than I can, the sentiments of the regiment:

HEADQUARTERS THIRD INFANTRY, }
IOWA NATIONAL GUARD, }
CAMP MITCHELL, July 21, 1893 }

It having been the good fortune of the Third Regiment of the Iowa National Guard, in Camp Mitchell assembled, to have with it Captain Turner and Lieutenants Wilkins, Chrisman and Lutz, of the Second U. S. Infantry, as aids and instructors in the work of the tour of camp duty, now concluded, the officers of the Third Regiment unitedly desire to express their hearty appreciation of the earnest and intelligent labor of the officers named, given at all times freely and gener-

ously, to the lasting benefit of those most concerned. They have at all times shown the most soldierly appreciation of the task coming to their hands, and in token of such application it is hereby ordered that the names of these gentlemen be placed upon the roster of the Field and Staff of this regiment, as honorary members, with the assurance that their presence shall always be desired at all future tours of duty incumbent on the Third Regiment, with a tender of hospitality that shall include them and their friends in the profession of arms, which they honor, in the fullest and freest sense.

Approved and ordered transmitted through official channels, by order of Colonel C. V. Mount.

[Official.]

JNO. T. HUME, *Adjutant Third Infantry,*
Camp Adjutant.

SPECIAL } HEADQUARTERS THIRD REGIMENT, IOWA NATIONAL GUARD, }
ORDER. } CAMP MITCHELL, July 21, 1893. }

In return for the efficient work rendered by the non-commissioned officers of the Second United States Infantry, on duty with this command, the Adjutant-General is respectfully requested to place their names on the pay rolls as veterans. In all ways have they filled their respective stations with soldierly fidelity and honor. This statement shall be communicated through official channels to the headquarters of the distinguished regiment to which they belong.

BY ORDER OF COLONEL C. V. MOUNT.

(OFFICIAL.)

JNO. T. HUME,
Adjutant Third Infantry, Camp Adjutant.

The citizens of Corning received the regiment very kindly and many courtesies were extended during the encampment.

Very respectfully;

CHARLES V. MOUNT.

Colonel Commanding Regiment.

BOONE, IOWA, November 27, 1893.

General Geo. Greene, Adjutant-General, Des Moines Iowa:

SIR:—I have the honor to submit the following report of the work done by this department, for the year ending December 31, 1893:

Acting under instructions from the Adjutant-General's department, I reported to Colonel Foster, at the camp of the Fourth Regiment, in Sioux City, August 7, 1893. The regimental commander instructed me to make details from the regiment for signal work, as I saw fit. With his consent I requested the company commanders to furnish me a list of the men in their command, who were practical telegraph operators, or were familiar with the Morse alphabet. From this list I selected two operators and two assistants; but with this small force we were able to accomplish more satisfactory work than at any previous encampment. This was due to the fact that the detail was made up of men who were perfectly familiar with the code, made so by constant practice. All the instruction they required was on the mechanism and adjustment of the instruments. After three hours' practice with the heliographs, they were able to send and receive messages at the maximum rate of speed possible with those instruments; in fact they showed equal proficiency with non-commissioned officers from the regular army, who had

received from three to six months' instruction in field work. This would bring us to the conclusion, that it is a waste of time and an unnecessary expense, to detail men for signal work who have had no previous instruction on the code; when we have first class material already on hand. It would hardly be expected of a company commander to make anything of a showing or do efficient work, with a squad of men who had never handled a musket or received any military instruction, before reporting at camp; and yet it requires more time and practice to become an expert in signaling than it does to attain proficiency in the use of the rifle.

The revised drill regulations with its firing line in extended order, will necessitate the keeping up of a much longer line of communication than formerly, and on the signal department will devolve the work of establishing the field telegraphic communication between the different bodies of troops, supplemented by the flag, torch and heliograph.

To insure efficient and rapid service, the men in this department must have a thorough and practical knowledge of the work, and this can only be acquired by constant practice.

I would respectfully suggest that a detail be made for signal duty, consisting of four men from each regiment in the Guard, who shall be either practical telegraph operators or at least have acquired sufficient skill to send and receive ordinary messages without hesitation. This would give us a working force of sixteen men, which in point of efficiency would be equal to any similar organization in the United States, the regular army not excepted, and one that would be able to perform any duty that might be required of this department.

If a sufficient number of operators cannot be found already enlisted in the Guard, they can easily be induced to do so when they understand the nature of the work required of them.

Hoping this will meet with your favorable consideration, I have the honor to remain,

Respectfully, your obedient servant,

H. H. CANFIELD,
Chief Signal Officer Iowa National Guard.

OFFICE GENERAL INSPECTOR SMALL ARMS PRACTICE, }
IOWA NATIONAL GUARD, }
ALGONA, IOWA, Nov. 28, 1893. }

To the Adjutant-General, Des Moines, Iowa:

SIR—In response to your request of the 23d inst., for a special report relative to the department of small arms practice, I have the honor to say, that as the reports for this season's firing will not reach me until the last of December I can make only a few general observations.

So far as I know, little if any, progress has been made by those companies without ranges last year, and it is believed in order to make proficiency in the use of their weapons uniform throughout the service, it is essential to have one or more completely equipped State ranges where the men can be coached by proficient instructors. Those states which have the greatest success in rifle firing invariably have at least one State range. Many of our company ranges will not permit skirmishing at all. It is generally conceded that instruction in this kind of firing is of the greatest value, and it could be given in a State range.

I would recommend that in the future the practice season end on November 30th, of each year. There are always some commands late in doing their firing and the consequence is that the season has been extended every year until that date. It saves confusion to make the rule in the first place.

In view of the adoption by the United States army of the 30-caliber magazine rifle, I would recommend that no more Springfield rifles be drawn, and that those companies still armed with the 50-caliber Springfield retain them until such time as the magazine gun can be secured. In this connection it would be a great advantage if congress could be induced to pass a bill authorizing the exchange of the present arms for the new rifle. In the event of war the national guard would be hurried to the assistance of the army, and it is important that their weapons be uniform and of the best.

Officers should be supplied with revolvers and instructed in their use. The sword and saber of the present patterns are too light to be of much use, except as badges of office. It helps a man's nerve wonderfully in a close place to feel that he has an efficient weapon and knows how to use it.

If the interstate competition for the Washburn trophy is to be continued, and it should be, a special effort should be made to put the Iowa team on a good range for at least two weeks' work. The men should have a liberal per diem, more than for ordinary camp duty, to partially compensate them for absence from their business. Medals should be given to the ten principals. We can only hope to win by giving our team an equal show with the other states.

Very respectfully your obedient servant,

THOMAS F. COOKE,
General Inspector Small Arms Practice.

AMES, IOWA, November 30, 1893.

Adjutant-General of Iowa:

DEAR SIR—I have the honor to submit my report as inspector-general for the year 1893.

My work was restricted to service with the Third Regiment during its tour of duty in camp at Corning, ending July 22, 1893.

My report must, therefore, be confined to observations from my services with the Third Regiment, and recommendations drawn from that experience. I was greatly impressed with the deep earnestness of officers and men alike in their work and the absence of all attempt to shirk military duty. It was a working camp in every respect, and all present seemed to be imbued with a desire to learn a soldier's work, and not for purposes of pleasure outside of military lines. There was an entire absence of drinking and rowdyism of every character, and the discipline of the camp was easily maintained. The troops were well fed, and what was of the greatest importance, had an abundant supply of pure water.

The work of the week was almost exclusively in extended order, under the very efficient instruction of Captain Turner, assisted by Lieutenants Wilkins, Chrisman and Lutz, of the Second Infantry, U. S. A., gentlemen who were untiring in interest and zeal, and whose labors were of the greatest value to the State and Guard. One day's work was very profitably devoted to a field manoeuvre covering a strip of territory north of Nodaway creek, one-half mile wide and six miles in length.

The regiment was divided, one division being entrusted with the duty of guarding the camp, which was very efficiently done by a carefully placed outpost, while the second division advanced from the east, a distance of over five miles, to attack the camp, covered by an advance guard entrusted with the duty of developing the position of the defenders' outpost lines. The work was well done by both divisions and very valuable experience had in outpost duty, advance guard service, patrol work and extended order fighting.

After a maneuver covering five hours, the afternoon's work was finished by a closing struggle which gave both divisions an opportunity to show their soldierly qualities and affording matter for study and careful consideration during the remaining days in camp. Such work spurs men to labor, for the application of the principles learned on the drill ground demonstrates the great need of thorough drill and discipline as no other method can.

The attention of the citizens of Corning and the surrounding country was of the most courteous character, and in such a community it would be singular indeed, if other than gentlemanly behavior should mark the actions of the troops. Upon breaking camp the entire town turned out its people to give the boys a kind farewell.

Corning would be a most delightful point for a permanent camp for the south west sub-division of the State. I desire here to express my appreciation of the hospitality shown me during the five pleasant and profitable days spent in the camp of the Third Regiment, and to further express my admiration for the spirit of genuine friendship that seems to bind the officers of that regiment together in a manner that would be of greatest benefit in actual service, and also for the kind spirit of comradeship extended to the visiting officers of the Guard. I inspected the regiment after a review, and afterwards mustered each company on its company street, in fatigue uniforms and service belts.

The uniforms, both dress and fatigue, were in fair average condition, the troops, however, appearing much more soldierly in their fatigue dress.

Belts are usually worn too loose, which seriously detracts from the tidy appearance of the men.

Rifles were in good condition as a rule, although several firing pins were found to be broken.

Tents were kept clean and uniformly dressed.

The grounds were well cleaned and the sinks were in good condition at all times.

The general health of the men was good, a result of good water and food to a very great extent.

Camp guard and kindred duties were well performed, soldierly bearing very noticeable.

For the betterment of the troops, would make the following recommendations, supplemental to my report for 1892:

Camps are primarily for the purpose of educating officers in handling troops in larger bodies than of single companies, and simple parades and reviews. Therefore all company instruction should be given at home stations, and the camp tour made use of for purposes of educating the troops in marching, campaigning and all the duties belonging to active field work. With our small companies it is impossible in extended order to use the system for extension which uses the section, while in camp a company can be formed by uniting the companies of a battalion into one company, and this company can then be subdivided into sections, but as

our drill should be in the line of fitting our companies for active service, any work in camp unsuited for our small companies should not be used. Would therefore advise that the deployments and instruction for extended order be confined to the parts contained in the Drill Regulations from paragraph 502 to 582, inclusive, for the work of the company, omitting all as to sections.

The service of troops is such that it is impossible for them to become familiar with the signals as sounded by the bugle; would therefore suggest the use of very loud whistles for signaling calls, and would recommend the following calls, which, by experience, have found to work well and to be easily learned.

The dash represents a long sound, the dot a short, sharp sound.

Attention, halt, or cease firing ———

Forward ——— .

To the rear ——— . .

By the right flank ——— . . .

By the left flank ———

Commence firing ——— ———

Rally ——— ——— .

As skirmishers ——— ——— . .

Assemble ——— ——— . . .

Double-time ——— ———

Charge

Column right ——— . ———

Column left ——— . . ———

Change direction to the right (in line) ——— . . . ———

Change direction to the left ——— ———

Instead of troops receiving pay graduated as to length of service, to be paid according to efficiency.

A company understanding the drill so as to be worthy to receive a grade of seventy-five in a possible one hundred, to be entitled to pay as follows: The drill to be as taught in paragraphs named. From paragraph 1 to 170—172 to 174—179 to 219—220 to 224—227 to 228—242 and 245 to 248, to receive \$1.00 per day. Paragraphs as above and in addition 502 to 582 and paragraph 593, to receive \$2.00 per day.

A company well drilled is of incalculable value to the State in the hour of need. A company only drilled in the elements of a company drill is of a very restricted value. If called into service its inferiority invites attack and disorder, when if thoroughly trained and disciplined, its very presence over-awes the disorderly element and insures peace and quiet. Embarking and debarking troops needs special attention, conditions may exist when the matter would be of vital importance. Every company should at all times have on hand an extra firing pin for each rifle, as a broken firing pin completely disables a soldier.

Company commanders should be instructed never to leave their company stations with their commands without taking with them rations for at least one day. This will necessitate haversacks being furnished the troops at once.

Before closing this, my last report, I desire to express my thanks to you for the many kindnesses I have received at your hands, and assure you I have only the kindest wishes for your future.

Respectfully,

JAMES RUSH LINCOLN,
Inspector General.

APPENDIX.

GENERAL ORDERS.

GENERAL ORDERS. {	STATE OF IOWA,	}
No. 1. }	ADJUTANT-GENERAL'S OFFICE,	}
	<i>Des Moines, Jan. 1, 1892.</i>	

Last number old series, 30.

The following report of the General Inspector of Small Arms Practice for the season of 1891 is published for the information of all concerned.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

SIoux CITY, December 15, 1891.

GENERAL GEORGE GREENE, *Adjutant-General of Iowa, Des Moines, Iowa :*

SIR:—I have the honor to submit herewith Report of Target Firing for the season of 1891, together with a list of sharpshooters and marksmen who are entitled to receive the insignia due their class.

Those marked with a star qualified last season. To the sharpshooters qualifying last season a certificate but no insignia should be issued. These certificates should be carefully preserved by the soldier receiving them until he again qualifies as a sharpshooter. He will then be entitled to the bar awarded for three seasons' qualification.

The accompanying tabulated statement shows a total of eighty-five (85) sharpshooters and one hundred and thirty-eight (138) marksmen, as against thirty-five sharpshooters and eighty-two marksmen last season.

The total number of men who fired this season is 954, against 774 last season. With the exception of one regiment there has been a general improvement in this branch of instruction, the figure of merit of the First Brigade being 19.11, as against 16.76 last year, and of the Second Brigade 15.90, as against 9.73 for last year.

Nine men have qualified as sharpshooters under the rule prescribed for "subsequent season's course," Blunt's Firing Regulations for the United States Army, with scores that any soldier in any country might be proud of.

The State team, though beaten again in the inter-state competition of the Military Rifle Association, made two hundred and forty-two points more than last year, and one of its members. Private J. H. McGibbons, Company H, Sixth regiment, got third place among forty of the best amateur riflemen in the world, and five of the team beat the score with which Sergeant Schukey won the Hoard medal at Camp Douglas in 1890.

It is evident that the competitions instituted this year at the various regimental camps were interesting and instructive, notwithstanding the fact that they were in some instances conducted under the most trying circumstances.

The time to hold these competitions is during the tour of camp duty of the regiment, as it is unfair to the men detailed to represent their companies, to ask them to give up four days from their business, without pay, in addition to the tour of camp duty, for the privilege of making themselves of more value to the service.

An inspector of small arms practice should be commissioned and attached to the staff of each regiment, whose duty would be to conduct these competitions and see that proper arrangements were made to reduce the expense to the minimum and to economize time; to exercise a general supervision over the practice of the regiment, act as instructor, and make the regimental reports.

As the position is an important one, the selection should be carefully made, and no man commissioned who is not especially qualified for the place.

With such an officer on his staff the regimental commander could conduct instruction, practice and competition during camp without interference with the ordinary camp routine. In some companies there has been no attempt at instruction, in others (par. 7, Gen. Orders number 8), has been wholly ignored, and others (par. 12 of the same order) has not been complied with.

It is recommended that these offenders be dealt with in such manner as the best interest of the service would seem to justify.

I take pleasure in enclosing herewith a copy of the very excellent report of Captain Thomas F. Cooke, Company F, Sixth Regiment, Acting Inspector of Small Arms Practice, Second Brigade, with the recommendation that it be published with the statistics of the brigade.

Very respectfully,

Your obedient servant,

C. E. FOSTER,

Gen. Inspector S. A. P.

OFFICE OF THE ACTING INSPECTOR SMALL ARMS PRACTICE, }
SECOND BRIGADE IOWA NATIONAL GUARD, }
ALGONA, IOWA, December 8, 1891. }

To the General Inspector S. A. P. I. N. G., Sioux City, Iowa.

SIR:—I have the honor to submit the following report of Small Arms Practice of the Second Brigade, Iowa National Guard, for the season of 1891.

The accompanying tabulated statements give the names of those men qualifying under the various classes indicated in the headings and show the work of their organizations in detail.

It is recommended that the proper insignia be issued in accordance therewith.

The report of the Fourth and Sixth Regiments show a gratifying improvement over last year in all respects.

The First Regiment, on the contrary, has retrograded, the only improvement being the qualification of two marksmen and one first-class man where

there were none of either last year. The Regimental Commander has shown a strong interest in the firing and has extended all the assistance in his power, while the acting regimental inspector has been active and vigilant. The difficulty lies partly in not being favorably situated for natural ranges, but principally in the indifference of some of the company commanders. The utter lack of instruction of the majority of the company teams at the regimental competition was very noticeable. I would respectfully recommend that the situation in this regiment be investigated at once and such measures taken as will remedy the difficulty.

Eleven of the nineteen companies reporting record firing, did not observe paragraph 7, G. O. No. 8, A. G. O. (C. S.). It is recommended that they be called upon to report their reasons, if any, for such violation. Paragraph 5, G. O. No. 8, A. G. O. (C. S.), and paragraph 208, small arms firing regulations, are not observed on all ranges. I would respectfully recommend that at the time of the inspections at the company stations the inspecting officer be directed to examine the record books with the view of learning how closely the rules are observed, and make a special report thereon. It would be proper to require substantially the same certificates as given on page 347, of the above regulations on the company reports. No means should be omitted to compel a rigid compliance with the rules, and thus maintain the respect for, and meaning of, the insignia.

The regimental competition of the Sixth and First regiments were failures, as far as the competitive features were concerned. This was the result, in the Sixth, of postponing the selection and equipment of the range until the last moment, and in the First, of a misunderstanding as to the ground. The officers interested did all in their power to remedy the situations, and will not fail to profit by their experience. It is decidedly unfair to the advance parties to have them leave their business, without pay, only to find no range ready and forty days or more time lost. These competitions stirred up considerable interest and furnished much instruction to the participants.

The competition of the Fourth Regiment, under the efficient management of Captain Ham, regimental inspector, was very successful. Three Texas targets were used and the range shot over promptly and strictly according to the rules. Nothing tends more to disgust a man with firing and competitions than to lay around on the range an hour or more waiting his turn.

The competitive features should be developed and perfected. It increases the interest of the men, diffuses knowledge, corrects errors, and is invaluable to the officers conducting them, showing the necessity of carefully arranging the details and being prepared to act promptly on emergencies.

The present system of Small Arms Practice in connection with the firing under Blunt, answers our purpose extremely well, but qualifications under Blunt should count in the figure of merit either by the adoption of two such comparisons or by increasing the multiplier in the one.

The work done by Company A, Fourth Regiment, is an illustration of what can be accomplished where officers and men work together and do their best without wasting time criticising the system, allowance, etc. Company B, Sixth Regiment, shows the result of much hard work.

I respectfully ask that commanding officers of the companies not reporting be called upon to explain their disobedience of orders, at once.

Also that the situation of those companies reporting little or no firing be investigated with a view of locating the responsibility for their failure to comply with the orders which say "Officers and men shall be required," etc.

It was intended to submit a statement showing the facilities of each company for gallery and range work, but owing to the lack of reports from many companies it must be delayed.

The Brigade is to be congratulated in again leading the State team in the firing at the competition at Camp Lincoln, Illinois, Private J. H. McGibbons, of Company H, Sixth Regiment, taking that honor. We also had one more representative on the team, which shows progress.

It is essential that Company officers fit themselves for and instruct their men at home. With a fair amount of preliminary practice the average man should qualify as a marksman without trouble. We should not be satisfied until at least 90 per cent of our membership reaches that proficiency.

We have no reason to feel ashamed of our progress, but the surest way to increase it and reach our goal is by pointing out our mistakes and failures and insisting upon a rigid compliance with the regulations.

Very respectfully,

Your obedient servant,

THOMAS F. COOKE,

Capt. Co. F, 6th Reg., Act. I. S. A. P., 2nd Brigade, I. N. G.

FIRST BRIGADE.

Sharpshooters, U. S. Army Rules, "Subsequent Season's course."

*Captain C. F. Garlock, Company C, Second.....	542
Sergeant R. H. Davis, Company K, Fifth.....	538
*Sergeant C. W. Kemble, Company C, Second	524
Corporal G. Stokesberry, Company K, Fifth	518
*Musician John Tillie, Company C, Second.....	516
Private Frank Lambert, Company C, Second	514
*Colonel C. V. Mount, Commanding Fifth	507
Musician E. E. Beatty, Company K, Fifth.....	504

SHARPSHOOTERS (STATE RULES).

First Lieutenant W. H. Evans, Company K, Fifth.....	201
*Captain C. F. Garlock, Company C, Second... ..	197
*Captain J. D. Glasgow, Company D, Second.....	193
Lieutenant L. Hollingsworth, Company D, Second.....	193
*Sergeant N. B. Scofield, Company D, Second.....	190
*Sergeant C. W. Kemble, Company C, Second.....	190
*Musician John Tillie, Company C, Second	189
J. R. Dinickson, Chief Trumpeter, Fifth.....	189

*Qualified 1890.

Corporal Al. Austin, Company C, Second.....	189
Private Frank Lambert, Company C, Second	186
*Private J. Howe, Company C, Second	185
Private J. V. Saum, Company I, Fifth.....	185
*Lieutenant W. A. Blakeny, Company C, Second.....	185
*Sergeant R. H. Davis, Company K, Fifth.....	188
Musician E. E. Beatty, Company K, Fifth.....	188
Sergeant O. E. Hascall, Company D, Fifth	188
Private W. D. VanGent, Company C, Second	182
*Corporal W. H. Fulton, Company C, Second.....	182
First Lieutenant J. M. Mills, Company I, Fifth.....	180
Private E. L. Sabin, Company H, Third	179
*Private J. D. McCartney, Company D, Second.....	179
*Lieutenant E. M. Hoover, Company C, Second.....	179
*Colonel C. V. Mount, Fifth.....	179
Sergeant J. B. Mariner, Staff, Fifth... ..	179
First Lieutenant W. W. Young, Company E, Fifth.....	179
Private S. A. Hindman, Company I, Fifth.....	178
Private Charles Washburn, Company C, Second.....	177
Private C. H. Bartlett, Company C, Second.....	176
Corporal G. E. Deihl, Company D, Second.....	175
*Sergeant J. O. Wilson, Company K, Fifth.....	175
Private S. R. Stone, Company C, Second.....	175
Sergeant W. L. Thompson, Company C, Second.....	174
Private W. H. Ogle, Company E, Second.....	174
Private Ray Hoover, Company C, Second.....	173
Corporal M. G. Stokesberry, Company K, Fifth.....	173
Private F. R. Smith, Company F, Second... ..	173
Corporal A. M. Fuller, Company K, Fifth.....	173
Sergeant C. A. Mull, Company C, Second.....	172
Corporal Ed. Dennis, Company K, Fifth.....	172
*Private C. E. Harris, Company E, Fifth.....	172
Private H. A. Chambers, Company H, Third.	172
Sergeant F. A. Nidig, Company C, Second.....	171
*Sergeant A. H. McRoberts, Company E, Fifth.....	171
*Sergeant Wm. Walters, Company E, Fifth	170

MARKSMEN (STATE RULES).

*Private Frank Dolsen, Company C, Second.....	169
Captain A. P. Byers, Company C, Fifth.....	169
Private C. P. Hodges, Company E, Fifth.....	169
*Captain D. A. Emery, Company G, Second.....	168
Sergeant O. D. McMaines, Company E, Second.....	168
*Corporal J. M. Kemble, Company C, Second.....	167
*Private Saml. Fox, Company C, Second.....	166
Private Robert Rusk, Company D, Fifth.....	166
Captain J. T. Davidson, Brigade Staff.....	165
Private W. B. Moody, Company E, Fifth.....	165
Corporal F. A. Remington, Company I, Fifth.....	165

*Qualified 1890.

Corporal O. H. Lenzbaul, Company D, Fifth.....	162
Lieutenant Henry Haessig, Company F, Second.....	161
Private D. W. Banie, Company E, Fifth.....	161
Private J. S. Crowe, Company D, Second.....	160
Sergeant Gus Heitz, Company F, Second.....	160
Private R. J. Bidewell, Company A, Third.....	160
*Private Wm Tallan, Company A, Third.....	160
Private E. G. Hoopes, Company C, Second.....	159
Private E. Webber, Company D, Fifth.....	159
Sergeant C. Hall, Company E, Fifth.....	158
*Sergeant Wm. McRoberts, Company E, Fifth.....	157
Private E. E. Collins, Company C, Second.....	156
*Private F. B. Smith, Company C, Second.....	155
Private J. D. Hall, Company A, Third.....	155
*Private Carl Barnard, Company C, Second.....	154
Lieutenant J. E. Allen, Company D, Second.....	154
Private Chas. Richman, Company C, Second.....	154
Corporal James Ross, Company E, Fifth.....	154
Private H. A. Maxwell, Company D, Fifth.....	154
Private C. F. Sellers, Company E, Second.....	153
*Corporal W. McCabe, Company C, Second.....	153
*Private Ed. Stocker, Company C, Second.....	153
Sergeant W. Widner, Company I, Fifth.....	153
Private H. McConnaughey, Company D, Second.....	151
Private E. E. Page, Company D, Second.....	151
Corporal G. M. Jacobs, Company D, Second.....	151
Sergeant A. V. Newport, Company E, Third.....	151
Private F. B. Bietel, Company D, Second.....	150
Sergeant F. B. Munroe, Company C, Second.....	150
*Sergeant J. D. Liggett, Company A, Third.....	150
Private W. S. Wilde, Company D, Second.....	149
Private S. F. Somner, Company E, Fifth.....	149
Private Fred Block, Company C, Second.....	148
Lieutenant Wm. Bradley, Jr., Company E, Second.....	148
Musician W. L. Cooper, Company H, Third.....	148
*Private W. C. Smith, Company E, Fifth.....	148
Private Wm. Beardsley, Company C, Second.....	147
Private Wm. Hazelet, Company C, Second.....	147
*Private Ed. Gobble, Company C, Second.....	147
Private Samuel Hoffmeister, Company F, Second.....	147
Sergeant F. E. Lyman, Company H, Third.....	147
Lieutenant C. V. Dinges, Company I, Fifth.....	147
Private Wm. Golding, Company I, Fifth.....	147
Private O. R. Shaffer, Company E, Fifth.....	147
Private H. Davis, Company F, Second.....	146
Private F. A. Miller, Company H, Third.....	146
Corporal J. E. Murphy, Company C, Second.....	145
Private H. B. Clemons, Company C, Second.....	145

*Qualified 1890.

Sergeant B. F. Jones, Company C, Fifth.....	145
Private O. Merminghauser, Company F, Second.....	143
Captain A. J. Windmayer, Company F, Second.....	143
Private C. F. Gray, Company C, Second	143
Private H. E. Smalley, Company C, Second.....	143
Private W. R. Davey, Company E, Fifth.....	143
Private S. I. Moore, Company E, Second.....	142
Private G. B. Gray, Company D, Second.....	142
Private, Saml. McNutt, Company C, Second	142
Private C. H. Havelin, Company H, Third	152
Private A. F. Chambers, Company H, Third.....	141
Captain H. V. Gilbert, Company B, Second.....	140
*Corporal Harry Dovey, Company E, Fifth.....	140
Captain M. H. Byers, Company C, Fifth	140
Musician C. M. Baker, Company H, Third.....	139
Private C. E. Coates, Company K, Fifth.....	139
*Sergeant O. L. Shaffer, Company E, Fifth.....	139
Sergeant M. Wallace, Company D, Second.....	138
Private L. P. Akers, Company H, Third.....	138
Sergeant Geo. Parsons, Company C, Third.....	138
Private R. Cattermole, Company F, Second.....	138
Corporal C. F. Sayles, Company D, Second.....	137
J. H. Tipton, Sergeant, Fifth.....	137
Sergeant L. E. Wycoff, Company I, Fifth	136
Musician C. G. Keyhoe, Company G, Second.....	135
Private W. G. Edwards, Company C, Fifth.....	135

SECOND BRIGADE.

SHARPSHOOTERS (UNITED STATES ARMY RULES).

Private H. A. Thrift, Company A, Fourth.....	505
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MARKSMEN (UNITED STATES ARMY RULES).

Private John Blake, Company A, Fourth	404
Captain Thomas F. Cooke, Company F, Sixth.....	391
Private G. W. Rush, Company I, Fourth.	385
Captain W. H. Thrift, Company A, Fourth.....	376
Lieutenant B. F. Blocklinger, Company A, Fourth.....	368
Private M. J. Walsh, Company F, Sixth	366

SHARPSHOOTERS (STATE RULES).

Private G. W. Rush, Company I, Fourth	202
Captain Charles F. Gardner, Company B, Sixth.....	197
*Private H. A. Thrift, Company A, Fourth.....	192

*Qualified 1890.

*Sergeant Emil Schukey, Company I, Fourth.....	190
Private Geo. Hughes, Company B, Sixth.....	185
Private E. B. Simons, Company D, Fourth..	184
Sergeant J. H. Lake, Company H, Sixth.....	184
Sergeant B. A. Holmes, Company D, Sixth.....	183
Private Arnold Jaeger, Company A, Fourth.....	183
Sergeant H. H. Raymond, Company D, Sixth.....	181
Private J. H. McGibbons, Company H, Sixth.....	181
Captain Thomas F. Cooke, Company F, Sixth.....	180
Captain W. H. Thrift, Company A, Fourth.....	180
Lieutenant B. F. Blocklinger, Company A, Fourth.....	180
Private John Blake, Company A, Fourth.....	180
Musician A. L. Beach, Company H, Sixth.....	179
Private J. Stevens, Company C, Sixth	178
Sergeant John Cushing, Company A, Fourth.....	178
Private C. L. Reid, Company I, Fourth.....	178
Lieutenant J. A. Haley, Company H, Sixth.....	177
Sergeant Bert Barr, Company F, Sixth.....	177
Private Michael J. Walsh, Company F, Sixth.....	177.
Quartermaster-Sergeant J. K. Henderson, F. S. & B., Fourth	176
Private George Lyon, Company A, Fourth.....	176
Private C. A. Lantsky, Company A, Fourth.....	176
Lieutenant Theron G. Demeray, Company B, Sixth	175
*Captain W. B. Humphrey, Company H, Sixth.....	175
First Sergeant O. C. Servis, Company H, Sixth	175
Captain F. D. Young, Company C, Sixth.....	174
Private J. O. Johnson, Company B, Sixth.....	174
Sergeant W. F. Smith, Company C, Sixth.....	173
Sergeant John Peterson, Company B, Sixth.....	173
Sergeant Fred M. Irish, Company A, Fourth.....	173
Lieutenant A. M. Jaeggi, Company A, Fourth	173
Private J. P. Langstaff, Company A, Fourth.....	171
Sergeant D. F. Evans, Company B, Sixth.....	171
Corporal C. E. Lozier, Company H, Sixth	170
Captain John McBirney, Company D, Fourth.....	170
Corporal A. C. Maugg, Company A, Fourth.....	170
Private Tom Langton, Company A, Fourth.....	170

MARKSMEN (STATE RULES).

Private Bert Edmunds, Company F, Sixth.....	169
Private E. E. Shulze, Company C, Sixth.....	169
Sergeant H. D. Johnson, Company B, Sixth	168
Private G. F. Humbert, Company B, Sixth	167
Corporal C. E. Green, Company D, Fourth.....	167
Private G. W. Markle, Company D, Fourth.....	166
*Lieutenant F. R. Fisher, Company B, Fourth.....	164
Private George Stone, Company B, Sixth	164
Sergeant F. B. Drake, Company H, Sixth.....	161
Corporal G. F. Tucker, Company C, Sixth.....	160

*Qualified 1890.

Musician E. E. Wheeler, Company D, Sixth 159
Private R. A. Tyler, Company D, Sixth..... 159
Sergeant George Fowler, Company F, Sixth 159
Sergeant A. J. Buchanan, Company F, Fourth 158
Lieutenant H. J. Edens, Company F, Sixth 158
Private J. N. Reynolds, Company H, Sixth..... 156
Corporal W. S. Brown, Company B, Sixth..... 154
Sergeant E. E. Read, Company H, Fourth..... 152
Private J. R. Blenis, Company B, Fourth..... 152
Private L. Shadle, Company F, Sixth..... 151
Private L. Larson, Company B, Sixth..... 150
Sergeant Edward Isaacs, Company B, Sixth 149
Sergeant J. Shires, Company B, Sixth..... 149
Private Melzar Haggard, Company F, Sixth..... 146
Private Howard Myers, Company A, Fourth 146
Private C. F. Quade, Company A, Fourth 146
First Sergeant C. T. Chubb, Company F, Sixth 145
Private W. J. Harvey, Company F, Sixth..... 145
Sergeant Louis Iauch, Company A, Fourth..... 145
Sergeant W. P. Jones, Company F, Sixth..... 144
Sergeant R. Leytz, Company H, Fourth 143
Sergeant W. E. Ward, Company F, Sixth..... 142
Private J. Ballough, Company A, Fourth..... 142
Private T. Alderson, Company A, Fourth..... 142
First Sergeant E. M. Healey, Company A, Fourth..... 141
Corporal W. A. Johnson, Company A, Fourth 141
Private N. Thompson, Company H, Fourth 141
Private F. R. Miller, Company A, Fourth..... 140
Private E. Del Fosse, Company H, Sixth. 140
First Sergeant Austin Carver, Company E, Sixth..... 139
Private H. Magoon, Company A, Sixth 138
Private W. M. Flynn, Company A, Fourth..... 138
Private G. A. Meahl, Company A, Fourth..... 138
Private W. H. Rosemond, Company H, Fourth..... 137
Private J. V. Tofflemeier, Company A, Sixth 137
Corporal C. T. Gulliver, Company B, Sixth..... 137
Private Herbert Harrington, Company E, Sixth..... 136
Private W. J. Bronson, Company F, Sixth. 136
Private A. S. Ralph, Company H, Sixth..... 136
Private Charles Richardson, Company A, Fourth..... 136
Major J. P. Whitney, F. S. & B., First..... 136
Sergeant Edward Beach, Company A, Fourth..... 136

GENERAL STAFF.

SHARPSHOOTERS (STATE RULES).

Colonel C. E. Foster..... 179

MARKSMAN (STATE RULES).

Captain C. D. Ham..... 139

FIRST REGIMENT.

COMPANY.	Sharpshooters.	Marksmen.	First class.	Second class.	Third class.	Fourth class.	Total firing.	Figure of merit.
F. S. & B.		1				12	1	2
A.						25	21	4.3
B.						5	0	0.0
C.						18	0	0.0
D.						11	0	0.0
E.						20	19	3.9
F.		1				21	22	8.4
G.						25	18	4.
H.						21	20	4.9
Total		2				121	102	3.17

SECOND REGIMENT.

F. S. & B.						20	0	0.0
A.		0	0	0	7	42	7	1.43
B.		2	3	2	11	24	18	13.69
C.		19	0	2	5	3	42	115.78
D.		10	0	0	14	15	30	52.60
E.		4	0	0	18	18	23	19.02
F.		7	1	2	20	19	32	24.51
G.		3	1	2	5	32	10	8.81
H.		9	0	0	19	25	12	4.22
Total		14	5	9	90	209	181	27.54

THIRD REGIMENT.

F. S. & B.							0	0.0
A.	0	4	0	1			14	15.12
B.							8	0.0
C.	0	1	0	2			12	8.57
D.				2			27	6.86
E.		1	1	2			15	9.55
F.							12	4.86
G.							11	4.2
H.	2	7	1	11			14	26.69
Total	2	13	2	16			96	9.54

FOURTH REGIMENT.

F. S. & B.	1					31	1	6.25
A.	12			7		2	25	109.50
B.			1	9		19	15	14.7
C.			5	25		13	31	9.3
D.	2			28		13	22	19.5
E.				23		31	23	4.2
F.				19		25	19	4.3
G.			5	12		25	24	17.3
H.			2	19		23	24	16.4
Total	15		16	143		181	207	21.94

FIFTH REGIMENT.

F. S. & B.	3	1				23	4	25.90
A.						40	0	0.0
B.						40	0	0.0
C.		4	4		11	18	22	21
D.	1	4				20	5	13.63
E.	4	12	2			20	18	55.79
F.						34	0	0.0
G.						46	14	30.15
H.	3	5	1		5	14	23	41.
Total	18	27	7	3	30	278	66	19.72

SIXTH REGIMENT.

REGIMENT.	Sharpshooters.	Marksmen.	First Class.	Second Class.	Third Class.	Fourth Class.	Total firing.	Figure of merit.
F. S. & B. ....	...	...	...	...	...	...	5	1.5
A. ....	...	2	11	3	32	23	37	10.3
B. ....	...	...	2	...	...	15	22	62.6
C. ....	...	...	...	...	9	24	17	23.6
D. ....	...	2	2	...	10	28	16	17.2
E. ....	...	2	2	...	22	16	27	13.2
F.	8	10	3	4	15	3	35	54.0
G. ....	...	...	...	...	...	40	0	0
H.	7	4	4	0	9	27	24	41.6
Total	21	30	22	18	102	204	193	24.9

FIRST BRIGADE.

COMPANY.		Total firing.	Figure of merit.	
F. S. & B.		99	181	27.50
Second		94	184	9.41
Third		78	86	19.50
Fifth				
Total		91	452	19.86

SECOND BRIGADE.

F. S. & B. ....	...	2	1	...	90	313	102	3
First	10	20	9	16	143	181	207	21.27
Fourth	21	30	22	18	102	204	193	25.4
Sixth	40	52	32	34	341	728	502	16.56
Total								

FIRST DIVISION.

BRIGADE.	Sharpshooters.	Marksmen.	First Class.	Second Class.	Third Class.	Fourth Class.	Total firing.	Figure of merit.
F. S. & B.	1	1	...	...	...	...	...	...
First	44	55	14	20	230	601	432	19.11
Second	40	52	32	34	344	728	502	15.09
Total	85	127	46	54	624	1419	934	17.50

GENERAL ORDERS, }
NUMBER 2. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Jan. 16, 1892. }

I. The following details are hereby ordered for escort duty on the occasion of the inaugural ceremonies, Wednesday, January 20, 1892:

Staff of the Commander-in-Chief, Major-General George Greene, Chief of Staff.

Staff of First Brigade, Brigadier-General H. H. Wright, Commanding.

Staff of Second Brigade, Brigadier-General W. L. Davis, Commanding.

Field, Staff and Line officers, Second Regiment, Colonel P. W. McManus, Commanding.

Field, Staff and Line officers, Fourth Regiment, Colonel A. G. Stewart, Commanding.

Field, Staff and Line officers, Third Regiment, Colonel J. G. Gilchrist, Commanding.

Field, Staff and Line officers, Sixth Regiment, Colonel C. W. Boutin, Commanding.

Field, Staff and Line officers, First Regiment, Colonel F. W. Mahin, Commanding.

Field, Staff and Line officers, Fifth Regiment, Colonel C. V. Mount, Commanding.

Company H, Third Regiment, Captain J. C. Loper, Commanding.

Company A, Third Regiment, Lieutenant L. P. Sherman, Commanding.

Third Regiment Band, Frederick Phinney, Principal Musician.

II. Companies H and A, Third Regiment, will form a battalion under command of Major H. W. Parker, Third Regiment; Lieutenant George S. Mahana, Third Regiment, Adjutant.

III. Brigade, Regimental, and Battalion commanders will report to the Adjutant-General for orders Wednesday, January 20th, at 9 A. M. at the State arsenal; all other officers will report to their respective commanding officers at 9:30 A. M., same date and place.

IV. Full dress United States regulation uniform, with hemlets, will be worn during the parade, unless the weather is too cold or stormy to permit it, in which case the fatigue suit with overcoat and cap will be used.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }
No. 3. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Jan. 22, 1892. }

The following staff appointment is hereby announced:

George Greene, Adjutant-General.

He will be obeyed and respected accordingly.

HORACE BOIES,
Governor and Commander-in-Chief.

GENERAL ORDERS, {
NUMBER 4. }

STATE OF IOWA, {
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, February 2, 1892. }

General Orders No. 4, series 1891, is hereby modified by extending the inspection season to March 1, 1892.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
NUMBER 5. }

STATE OF IOWA, {
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, February 2, 1892. }

I. The President of the United States having approved the system of Drill Regulations for Infantry prepared by a board of officers of the United States Army, and the same having been prescribed for the observance of the Militia of the United States, is hereby adopted for the government of the Iowa National Guard, in accordance with section 18 of the Military Code.

Commencing March 1, 1892, all infantry exercises and maneuvers not embraced in this system will be prohibited, and those therein prescribed will be strictly observed.

II. Company Commanders will immediately inaugurate schools for the instruction of officers and non-commissioned officers of their commands, in the new system of drill regulations.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 6. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, February 3, 1892.

1. The following record of attendance at drills, during the quarter ending December 31, 1891, is published for the information of all concerned:

FIRST REGIMENT.					SECOND REGIMENT.				
Consolidated report received at General Headquarters, January 21.					Consolidated report received at General Headquarters, January 12.				
Company.	Received at Regimental headquarters.	Membership.	No. of drills.	Average attendance.			Membership.	No. of drills.	Average attendance.
F. S. & B.					F. S. & B.				
A	Jan. 4			44.90	A	Jan. 2, 10:00 a. m.	42	12	
B	Jan. 2			58.33	B	Jan. 4, 10:00 a. m.	42	12	
C	Jan. 6			51.02	C	Jan. 6, 10:00 a. m.	44	12	
D	Jan. 17			54.17	D	Jan. 6, 10:00 a. m.	45	8	
E	Jan. 14			49.45	E	Jan. 10, 10:00 a. m.	57	8	
F	Jan. 2			79.54	F	Jan. 8, 10:00 a. m.	49	19	
G	Jan. 6			57.60	G	Jan. 1, 10:00 a. m.	43	12	
H	Jan. 5			53.00	H	Jan. 2, 10:00 a. m.	44	12	
Total				55.45	Total		375	85	

THIRD REGIMENT.					FOURTH REGIMENT.				
Consolidated report received at General Headquarters, January 9.					Consolidated report received at General Headquarters, January 23.				
F. S. & B.					F. S. & B.				
A	Jan. 5, 8:00 a. m.	41	14	36 67.50	A	Jan. 5, 8:00 a. m.	35	11	17 51.43
B	Jan. 6, 8:00 a. m.	44	4	27 61.36	B	Jan. 6, 8:00 a. m.	44	4	27 61.36
C	Jan. 8, 8:00 a. m.	39	12	23 58.96	C	Jan. 8, 8:00 a. m.	39	12	23 58.96
D	Jan. 6, 8:00 a. m.	50	8	27 54.10	D	Jan. 6, 8:00 a. m.	50	8	27 54.10
E	Jan. 2, 9:00 a. m.	42	7	19 45.24	E	Jan. 2, 9:00 a. m.	42	7	19 45.24
F	Jan. 12, 8:00 a. m.	48	12	23 47.91	F	Jan. 12, 8:00 a. m.	48	12	23 47.91
G	Jan. 8, 9:00 a. m.	40	4	30 75.00	G	Jan. 8, 9:00 a. m.	40	4	30 75.00
Total		371	72	25 60.21	Total		371	72	25 60.21

II. The percentage of attendance of the following companies having fallen below fifty per cent, regimental commanders will investigate the causes and report same to this office in accordance with General Orders No. 12, series, 1890: Companies A and E, First regiment; Company C, Third regiment; Companies G and H, Fourth regiment; Companies A, C, E, H and I, Fifth regiment; Companies B and F, Sixth regiment.

III. The percentage of attendance of the following companies having fallen below thirty-five per cent, they are liable for special inspection with a view to disbandment: Companies A; C, E and H, Fifth regiment. They will be inspected accordingly, on dates to be subsequently announced.

IV. The failure of the company commanders of the following companies, to forward reports within the prescribed limit of time, will be immediately investigated by their respective regimental commanders, who may, in their discretion, enforce the provisions of paragraph II, General Orders No. 80, series, 1891: Companies D and E, First regiment; Company E, Second regiment; Companies C and H, Fourth regiment; Company B, D, I and K, Fifth regiment.

V. The companies named below are commended for high percentage of attendance during the year 1891: Company A, Fourth regiment, Captain W. H. Thrift, number of drills, 70; percentage of attendance, 86.87. Company B, Third regiment, Captain E. E. Lambert, number of drills, 51; percentage of attendance, 77.81. Company H, Sixth regiment, Captain W. B. Humphrey, number of drills, 48; percentage of attendance, 77.09.

VI. The following changes have occurred during the quarter ending December 31, 1891, among the commissioned officers of the Iowa National Guard:

COMMISSIONED.

Charles L. Davidson, Major and Judge Advocate, Second Brigade, with rank from November 18, 1891, vice Cummings.

FIRST REGIMENT.

William Greene Dows, Major, with rank from December 21, 1891, vice Wright.

SECOND REGIMENT.

Alfred A. Rodman, Captain Company D, with rank from December 7, 1891, vice Glasgow.

THIRD REGIMENT.

L. Parker Sherman, Jr., Captain Company A, with rank from December 9, 1891, vice Loughran.

George A. Reed, First Lieutenant Company A, with rank from December 9, 1891, vice Sherman.

James E. Devore, Second Lieutenant Company A, with rank from December 9, 1891, vice Reed.

D. Murray Galusha, First Lieutenant Company B, with rank from December 28, 1891, vice Downs.

George H. Eastman, Second Lieutenant Company B, with rank from December 28, 1891, vice Galusha.

Homer S. Johnson, Captain Company C, with rank from October 26, 1891, vice Wales.

Charles C. Stover, First Lieutenant Company C, with rank from October 26, 1891, vice Johnson.

Asher W. Ely, Second Lieutenant Company C, with rank from October 26, 1891, vice McCrory.

William S. Burnett, Captain Company D, with rank from December 26, 1891, vice Huffman.

Frank E. Wetherell, First Lieutenant Company F, with rank from October 20, 1891, vice Owen.

George R. Ferral, Second Lieutenant Company F, with rank from November 4, 1891, vice Wetherell.

Henry S. Burwell, First Lieutenant Company G, with rank from December 16, 1891, vice Keister.

Arthur C. Norris, Second Lieutenant Company G, with rank from December 16, 1891, vice Burwell.

FOURTH REGIMENT.

Ernest S. Stroman, Captain Company H, with rank from December, 10, 1891, vice Miller.

Herbert A. Allen, First Lieutenant Company H, with rank from December 10, 1891, vice Baker.

FIFTH REGIMENT.

William E. Evans, First Lieutenant and Quartermaster, with rank from October 19, 1891.

SIXTH REGIMENT.

James Rule, Major, with rank from September 21, 1891, vice Emery.

Charles F. Gardner, re-elected Captain of Company B, with rank from August 10, 1886.

Isaac R. Kirk, Captain Company A, with rank from October 7, 1891, vice Rule.

Anton C. Swartz, First Lieutenant Company A, with rank from December 30, 1891, vice Kirk.

Aug. F. Hoffman, Captain Company C, with rank from December 5, 1891, vice Young.

Jesse W. Lee, First Lieutenant Company C, with rank from December 31, 1891, vice Hoffman.

Geo. H. Shaw, Second Lieutenant Company C, with rank from December 31, 1891, vice Lee.

John Comfort, Captain Company E, with rank from December 31, 1891, vice Davidson.

HONORABLY DISCHARGED.

October 2, 1891, Captain D. L. Loughran, Company A, Third regiment.

October 5, 1891, First Lieutenant C. C. Kiester, Company G, Third regiment.

October 13, 1891, First Lieutenant C. B. Owens, Company F, Third regiment.

October 16, 1891, Major J. P. Whitney, surgeon First regiment.

November 9, 1891, Captain Warren F. Miller, Company H, Fourth regiment.

November 10, 1891, Captain F. D. Young, Company C, Sixth regiment.

November 18, 1891, Major B. F. Cummings, judge advocate Second brigade.

November 27, 1891, Captain Joel T. Huffman, Company D, Third regiment.

November 27, 1891, Captain Jas. D. Glasgow, Company D, Second regiment.

December 1, 1891, First Lieutenant H. N. Baker, Company H, Fourth regiment.

December 2, 1891, First Lieutenant A. W. Creed, Company F, Sixth regiment.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 7. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, April 1, 1892.

I. Upon the recommendation of the General Inspector of Small Arms Practice, the following regulations, adopted for the practice season of the current year, are announced for the information of the Iowa National Guard:

1. The regular practice season will commence on the first day of May and end on the 31st day of October, and only such scores as are made within this time will be considered in making up the aggregate required to determine the class to which any soldier shall belong.

2. To complete the course, each officer and enlisted man will be required to fire three scores of five shots each, at 200, 300 and 500 yards.

The aggregate of these scores will determine the class to which each belongs and will form a basis upon which the figure of merit of each company will be determined. In determining the company figures of merit, company commanders will take the number of men reported as their aggregate strength for the quarter ending September 30, 1891, and none will be exempted.

To qualify as a Sharpshooter, an aggregate of 170 points will be required; Marksman, 135; First Class, 115; Second Class, 90; the Third Class will include all who have not completed the prescribed course; the Fourth Class will consist of those present not firing.

3. Company commanders may, in their discretion, permit additional firing at longer ranges by such men as succeed in making 75 per cent of the possible score at all the ranges above named, and those men making scores entitling them to be classed as sharpshooters and marksmen under the provisions of Blunt's Firing Regulations, will be entitled to wear the sharpshooter's badge and marksman's buttons. These insignia will be substantially the same as those adopted and used by the United States Army, modified to show the source from which they come, and may be worn and held only under the same regulations that obtain in the army.

4. Company commanders will allow their commands as much preliminary practice as time and supply of ammunition will permit, but each shot fired with State service cartridges must be carefully recorded in the company score book.

Scores for record practice will be kept separate and distinct from those fired in preliminary practice.

5. As soon as the soldier completes his preliminary practice at any range, his record practice at that range may be commenced, or it may be delayed while his preliminary practice is prosecuted at one or more different ranges. But whenever his regular practice is commenced at any particular range he will be permitted no other firing at that distance until it is completed and all shots there fired up to the prescribed number will be included in the record, and in the determination of his classification.

6. Firing on local ranges must be under charge of company officers the same as drill or other duty, but company commanders may, in their discretion, divide the company into squads, placing each squad under the immediate supervision of a competent non-commissioned officer, provided however, that all scores regularly fired for record during the practice season, must be fired in the presence of a commissioned officer of the company or some officer of the field or staff of the regiment, to which the company belongs.

7. Company commanders may require beginners to practice 50 or 100 yards if necessary, *but no man will be allowed to practice at a longer range until he is able to make 40 per cent of the possible score at 200 yards.*

8. Any company (not excused for good and sufficient cause) failing to practice during the regular practice season, with at least one-fourth of the number of members, will be rated as "delinquent in target practice" and will have its allowance of ammunition reduced or withheld.

9. The regular allowance of ammunition for the season of 1892 will be 2,000 rounds, which will be issued to companies entitled thereto, upon

requisition of company commanders. Companies which failed to practice during the season of 1891, with at least 25 per cent of the number of their members will have their allowance reduced in proportion. Companies which practiced with 75 per cent of their numbers, or over, will be entitled to 1,000 rounds additional.

10. Great care should always be taken by the soldier, both in loading and in handling a loaded rifle, that all possibility of accident may be avoided. The rifle should never be loaded except at firing point, and then only when it is the soldier's turn to fire; in loading, the muzzle should be directed toward the ground or targets. The piece should not be brought to the full cock, especially when firing lying, until the position has been assumed. If the firing is delayed either by the display at the targets of the danger signal, or from other causes, the chamber should be opened, and if the delay is at all prolonged, the cartridge should be withdrawn. Under no circumstances should the soldier leave the firing point with his rifle loaded, or permit it when loaded to pass out of his hands.

11. The degree of success attained in rifle firing depends greatly upon the extent and thoroughness of the preliminary drills. This is especially true for firing from the standing and kneeling positions, from which, if the preliminary drills have been assiduously followed and carefully studied, excellent results can be expected at even the earlier practices with full charges on the target ground. These drills, besides teaching the best method of holding the rifle, of aiming and of pulling the trigger, which are the elements constituting the very alphabet of rifle firing, also afford the soldier the opportunity for selecting the variety of position for the different ranges which, while sound in theory, is best adapted to his individual peculiarities.

12. At the close of the season each company commander will at once make up his reports from the company record book (in duplicate), giving the record scores made during the year at each range by each man, the highest aggregate score. Both copies must be forwarded not later than November 10, to the Regimental Inspector of Small Arms Practice, who will prepare a consolidated report of the regiment in triplicate, giving the names and scores of all sharpshooters and marksmen. One copy to be forwarded to the Brigade Inspector, Small Arms Practice, not later than November 20. One copy, together with one set of company reports, will be sent to the commanding officers of the regiment, and one copy and one set of company returns, retained.

The Brigade Inspector will prepare a consolidated report of the brigade, in triplicate, giving the names and scores of all sharpshooters and marksmen. One copy will be forwarded to the Brigade Commander, one copy sent to the General Inspector, Small Arms Practice, not later than November 30, and one copy retained.

13. Scores of officers and non-commissioned officers of the field and staff, and musicians of the bands, both brigade and regimental, will be reported on separate returns from the station at which they were made. These scores will be consolidated by the Brigade and Regimental Inspectors, under the head of "F, S, and B," and counted in the aggregate figure of merit of regiments and brigades. Those qualifying as sharpshooters and

marksmen, under Blunt's rules (subsequent season's course), will not be counted double in making up the company figure of merit.

II. Company commanders are charged with the promulgation of these orders.

By Command of Governor HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
No. 8. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, April 18, 1892. }

I. The Twenty-fourth General Assembly of the State of Iowa, having enacted a law amending the military Code of the State, the following changes in the organization of the Iowa National Guard, necessary to comply with the requirements of the law, are announced for the information of all concerned:

II. On and after April 30, 1892, the several regiments and companies of the Iowa National Guard will be designated and stationed as follows:

FIRST REGIMENT.

Company A, Dubuque.
Company B, Waterloo.
Company C, Cedar Rapids.
Company D, Charles City.
Company E, Clinton.
Company F, Waverly.

Company G, Vinton.
Company H, Independence.
Company I, Waukon.
Company K, Osage.
Company L, Manchester.
Company M, West Union.

SECOND REGIMENT.

Company A, Keokuk.
Company B, Davenport.
Company C, Muscatine.
Company D, Washington.
Company E, Centerville.
Company F, Ft. Madison.

Company G, Ottumwa.
Company H, Burlington.
Company I, Iowa City.
Company K, Grinnell.
Company L, Newton.
Company M, Tipton.

THIRD REGIMENT.

Company A, Des Moines.
Company B, Villisca.
Company C, Glenwood.
Company D, Indianola.
Company E, Shenandoah.
Company F, Oskaloosa.

Company G, Creston.
Company H, Des Moines.
Company I, Bedford.
Company K, Red Oak.
Company L, Council Bluffs.
Company M, Greenfield.

FOURTH REGIMENT.

Company A, Mason City.	Company G, Fort Dodge.
Company B, Perry.	Company H, Sioux City.
Company C, Webster City.	Company I, Boone.
Company D, Hampton.	Company K, Toledo.
Company E, Hull.	Company L, Eldora.
Company F, Algona.	Company M, Marshalltown.

III. The Regiments are assigned to Brigades as follows:

First Brigade—Second and Third Regiments.

Second Brigade—First and Fourth Regiments.

IV. The bands designated below are hereby mustered out and all members thereof are honorably discharged from the service of the State.

First Brigade Band, Centerville.

Second Brigade Band, Eldora.

First Regiment Band, Marshalltown.

Second Regiment Band, Davenport.

Third Regiment Band, Des Moines.

Fourth Regiment Band, Dubuque.

Fifth Regiment Band, Bedford.

Sixth Regiment Band, Osage.

V. The following officers having tendered their resignations for the purpose of facilitating the re-organization required by law, the same are hereby accepted, to take effect April 30, 1892:

Colonel P. W. McManus, Second Regiment.

Colonel A. G. Stewart, Fourth Regiment.

Colonel J. G. Gilchrist, Third Regiment.

Colonel C. W. Boutin, Sixth Regiment.

Colonel F. W. Mahin, First Regiment.

Colonel C. V. Mount, Fifth Regiment.

Lieutenant-Colonel Darius Orr, Fourth Regiment.

Lieutenant-Colonel L. B. Raymond, Sixth Regiment.

Lieutenant-Colonel J. A. Guest, Second Regiment.

Lieutenant-Colonel A. W. Swalm, Third Regiment.

Lieutenant-Colonel F. B. West, Fifth Regiment.

Lieutenant-Colonel R. M. Hyatt, First Regiment.

Major John T. Fitzgerald, Fifth Regiment.

VI. The commissions of all staff officers and warrants of non-commissioned staff officers of the Fifth and Sixth Regiments are revoked, to take effect April 30, 1892.

VII. The following officers are assigned to duty with the regiments named below:

Major F. D. Merritt, First Regiment.

Major John Rix, Second Regiment.

Major James Rule, Fourth Regiment.

Major W. G. Dows, First Regiment.

Major J. C. Loper, Third Regiment.

VIII. To fill vacancies which will occur in pursuance to these orders, elections are hereby ordered to be held on Saturday, April 30, 1892, for the officers named below, and to fill such other vacancies as may result from said election.

First Regiment—

ONE COLONEL.
ONE LIEUTENANT-COLONEL.
ONE MAJOR.

Second Regiment—

ONE COLONEL.
ONE LIEUTENANT-COLONEL.
TWO MAJORS.

Third Regiment—

ONE COLONEL.
ONE LIEUTENANT-COLONEL.
TWO MAJORS.

Fourth Regiment—

ONE COLONEL.
ONE LIEUTENANT-COLONEL.
TWO MAJORS.

LX. Company Commanders are charged with the promulgation of orders for the elections ordered herein in accordance with Section 15, of the Military Code.

X. Pending the official announcement of the result of elections ordered herein, the following officers, by virtue of their rank, are assigned to duty as commanding officers of their respective regiments:

Major F. D. Merritt, West Union, First Regiment.

Major John Rix, Ft. Madison, Second Regiment.

Major J. C. Loper, Des Moines, Third Regiment.

Major James Rule, Mason City, Fourth Regiment.

Returns of elections will be forwarded accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS,
No 9.

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE,
Des Moines, April 13, 1892.

I. The following record of attendance at drills, during the quarter ending March 31, 1892, is published for the information of all concerned:

FIRST REGIMENT.					SECOND REGIMENT.						
Consolidated report received at General Headquarters, April 9.					Consolidated report received at General Headquarters, April 4.						
Company.	Received at Regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at Regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.
F. S. & B.		53	10	23	64.70	F. S. & B.	Mar. 30, 9:00 a.m.	45	14	26	67.77
A		45	12	20	44.44	A	Mar. 29, 9:00 a.m.	33	12	17	61.51
B		46	11	26	56.52	B	April 1, 9:00 a.m.	53	12	40	77.54
C		48	6	24	50.00	C	Mar. 31, 9:00 a.m.	45	7	24	54.22
D		42	18	26.8	63.81	D	Mar. 31, 9:00 a.m.	35	6	16	45.71
E		43	8	24	55.12	E	Mar. 31, 9:00 a.m.	40	8	27	67.50
F		40	13	22	55.00	F	Mar. 30, 9:00 a.m.	48	9	27	58.69
G		43	13	31	72.09	G	Mar. 31, 9:00 a.m.	41	15	34	62.92
H						H					
Total.		274	80	24.5	57.71	Total		307	83	26.4	61.96

THIRD REGIMENT.					FOURTH REGIMENT.				
Consolidated report received at General Headquarters, April 9.					Consolidated report received at General Headquarters, April 12.				
F. S. & B.		30			F. S. & B.		34		
A	April 6, 9:00 a.m.	40			A	Mar. 31	52	10	29
B	Mar. 30, 9:00 a.m.	46			B	Mar. 29	42	8	30
C	April 4, 9:00 a.m.	42			C	Apr. 5	41	12	22
D	April 8, 8:00 a.m.	43			D	Mar. 31	40	8	26
E	April 2, 9:00 a.m.	42			E	Mar. 31	44	6	26.5
F	April 7, 9:00 a.m.	42			F	Apr. 7	35	13	16
G	April 2, 9:00 a.m.	41			G	Mar. 31	48	7	35
H	April 7, 9:00 a.m.	46			H	Apr. 1	55	12	40
Total		372			Total		380	76	28

FIFTH REGIMENT.					SIXTH REGIMENT.					
Consolidated report received at General Headquarters, April 13.					Consolidated report received at General Headquarters, April 9.					
F. S. & B.		28			F. S. & B.		34			
A	April 4, 8:00 p.m.	72	8	18	25.00	A	Mar. 31	52	10	29
B	Mar. 31, 8:00 p.m.	37	12	26	70.27	B	Mar. 29	42	8	30
C	Apr. 11, 9:00 a.m.	43	7	23	53.49	C	Apr. 5	41	12	22
D	Apr. 1, 8:00 p.m.	44	14	24	54.54	D	Mar. 31	40	8	26
E	Apr. 1, 2:00 p.m.	37	1	16	43.24	E	Mar. 31	44	6	26.5
F	Apr. 2, 7:00 p.m.	37	18	21	56.75	F	Apr. 7	35	13	16
G	Mar. 31, 8:00 a.m.	47	16	30	63.83	G	Mar. 31	48	7	35
H	Apr. 11, 9:00 a.m.	46	8	23	50.00	H	Apr. 1	55	12	40
Total		391	79	27	52.14	Total		380	76	28

COMMISSIONED—FIRST REGIMENT.

Charles P. Chase, First Lieutenant Company E, with rank from June 8, 1891.

THIRD REGIMENT.

A. W. Swalm, Lieutenant-Colonel, with rank from January 23, 1892, re-elected.

John C. Loper, Major, with rank from January 23, 1892.

Loren E. Conrad, First Lieutenant Company D, with rank from February 6, 1892.

G. D. Ellyson, Captain Company H, with rank from February 26, 1892.

Henry P. Scoville, First Lieutenant Company H, with rank from February 26, 1892.

Emory C. Worthington, Second Lieutenant Company H, with rank from February 26, 1892.

FOURTH REGIMENT.

E. S. Miller, Captain Company B, with rank from January 25, 1892.

F. R. Fisher, First Lieutenant Company B, with rank from January 25, 1892.

Chas. B. Spaulding, Second Lieutenant Company D, with rank from February 29, 1892.

Henry V. Duffy, First Lieutenant Company I, with rank from March 14, 1892.

Wm. S. Hart, Second Lieutenant Company I, with rank from March 14, 1892.

FIFTH REGIMENT.

Wm. W. Toy, First Lieutenant Company D, with rank from February 20, 1892.

SIXTH REGIMENT.

Frederick E. Harding, First Lieutenant Company A, with rank from March 16, 1892.

Austin Carver, First Lieutenant Company E, with rank from March 8, 1892.

Wm. H. Wilkinson, Second Lieutenant Company E, with rank from March 8, 1892.

Herman J. Edens, First Lieutenant Company F, with rank from January 2, 1892.

Coleman T. Chubb, Second Lieutenant Company F, with rank from January 2, 1892.

C. W. King, Captain Company G, with rank from February 13, 1892, (Ft. Dodge).

Will T. Chantland, First Lieutenant, with rank from February 13, 1892, (Ft. Dodge).

Wm. D. Meservey, Second Lieutenant, with rank from February 13, 1892, (Ft. Dodge).

E. B. Brandon, Second Lieutenant Company D, with rank from March 19, 1892.

RESIGNED AND HONORABLY DISCHARGED.

January 1, Captain Jas. P. McLaughlin, Company B, Fourth regiment.

January 9, First Lieutenant E. E. Winchester, Company F, First regiment.

January 31, First Lieutenant Jas. A. Markley, Company I, Fourth regiment.

February 2, Captain E. M. Phillips, Company G, Fourth regiment.

February 11, Second Lieutenant Frank E. Nichols, Company I, Fourth regiment.

January 3, Captain Jno. H. King, Company G, Sixth regiment (Le Mars).

First Lieutenant J. U. Sammis, Company G, Sixth regiment (Le Mars).

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS. }

No. 10. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE.
Des Moines, April 29, 1892.

I. The following re-appointment of officers upon the staff of the Governor and Commander-in-chief is hereby announced to supersede appointments published in General Orders No. 3, Adjutant General's Office, May 1, 1890, General Orders, No. 10, Adjutant General's Office, July 1, 1890, and General Orders No. 21, Adjutant General's Office, December 12, 1890. The officers named will take rank from their original commissions and will be obeyed and respected accordingly:

Brigadier-General M. M. Marshall, Council Bluffs, Commissary General.

Brigadier-General Frederick H. Little, Muscatine, Surgeon General.

Brigadier-General W. H. C. Jaques, Ottumwa, Judge Advocate General.

Colonel C. E. Foster, Sioux City, General Inspector Small Arms Practice.

Captain Clifford D. Ham, Des Moines, Military Secretary.

Lieutenant-Colonel L. M. Martin, Des Moines, Aid-de-camp.

Lieutenant-Colonel Hiram Neill, Sibley, Aid-de-camp.

Lieutenant-Colonel W. W. Dodge, Burlington, Aid-de-camp.

Lieutenant-Colonel J. H. McConlogue, Mason City, Aid-de-camp.

Lieutenant-Colonel T. S. Waud, Cedar Falls, Aid-de-camp.

Lieutenant-Colonel H. L. Getz, Marshalltown, Aid-de-camp.

Lieutenant-Colonel N. W. McIver, Cedar Rapids, Aid-de-camp.

Lieutenant-Colonel J. S. Wylie, Davenport, Aid-de-camp.

Lieutenant-Colonel C. J. W. Saunders, Dubuque, Aid-de-camp.

Lieutenant-Colonel J. B. Dougherty, Muscatine, Aid-de-camp.

Lieutenant-Colonel Patrick Brennan, Creston, Aid-de-camp.

Lieutenant-Colonel C. B. Bolter, Logan, Aid-de-camp.

Lieutenant-Colonel Cato Sells, Vinton, Aid-de-camp.

II. The following appointments on the staff of the Governor and Commander-in-chief are hereby announced, and the officers named will be obeyed and respected accordingly:

- Brigadier-General James R. Lincoln, Ames, Inspector General.
- Lieutenant-Colonel Joseph G. Palmer, Rockwell City, Aid-de-camp.
- Lieutenant-Colonel James P. Donahue, Davenport, Aid-de-camp.
- Lieutenant-Colonel J. M. Alexander, Sidney, Aid-de-camp.
- Lieutenant-Colonel J. L. Dickey, Davenport, Aid-de-camp.
- Lieutenant-Colonel B. H. O'Meara, Cedar Rapids, Aid-de-camp.

By COMMAND OF GOVERNOR HORACE BOIES,
GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS. } STATE OF IOWA,
No. 11. } ADJUTANT GENERAL'S OFFICE, }
Des Moines, April 29, 1892. }

The accompanying tabulated report of the armory inspection of all companies of the Iowa National Guard, held in accordance with General Order No. 27, A. G. O., October 21, 1891, is published for the information of all concerned.

By command of Governor HORACE BOIES.
GEORGE GREENE,
Adjutant-General.

FIRST REGIMENT.

	A	B	C	D	E	F	G	H	Regimental average
Strength of company.....	50	45	49	48	45	44	40	44	.....
Present in complete uniform.....	23	23	34	24	30	22	33	29	.....
Present in partial uniform .....	.....	2	3	.....	.....	.....	.....	14	.....
Absent with leave.....	25	20	12	17	5	22	7	1	.....
Absent without leave.....	2	.....	.....	7	10	.....	.....	.....	.....
Total.....	4.5	5.5	7.5	5.0	6.5	5.0	8.0	6.5	6.06
Manner of receiving inspector	2	3	3	3	3	3	3	3	.....
Ceremony of inspection.....	2.5	2	3	2	3	2	2.5	2.5	.....
Condition of arms.....	3	2	2.5	2	3	1.5	3	3	.....
Condition of equipments.....	1.5	2	2	2	2.5	2	3	2.5	.....
Condition of uniforms	2.5	2.5	3	3	3	2	3	3	.....
Condition of blankets .....	.....	2.5	2.5	3	3	2.5	3	2.5	.....
Condition of books and papers	1.5	2.5	3	2	3	2	3	3	.....
Condition of mess chest. . .	2	2.5	3	2	3	2	2	2.5	.....
Condition of armory.....	2	2	2	1	3	1.5	3	2.5	.....
Condition of rifle range	1.5	.....	.....	.....	.....	.....	3	2.5	.....
Total	18.5	21	24	20	26.5	18.5	29.5	27	23.12

FIRST REGIMENT—CONTINUED.

	A	B	C	D	E	F	G	H	Regimental average.
Formation of company.....	2.5	2.5	3	3	3	2	3	2.5	.....
Setting up exercises.....	2	2	2	2	3	1.5	2	2	.....
School of soldier.....	2	2.5	2.5	2	3	1.5	2	2.5	.....
Manual of arms.....	2	2.5	3	3	2.5	2	2.5	2.5	.....
Bayonet exercise.....	2	2.5	3	2	2.5	1	2	2.5	.....
Firings.....	2	2.5	3	2	2	2	2.5	2.5	.....
Movements by fours.....	2.5	3	3	2	2.5	2	2.5	2.5	.....
Movements by platoons.....	2	2	2.5	2	2	2	2	2	.....
Movements by company.....	2	3	3	3	3	2	2	2.5	.....
Duties of captain.....	2	2.5	3	2.5	2.5	2	2.5	3	.....
Duties of lieutenants.....	1.5	2	3	2	2	2.5	2.5	2.5	.....
Duties of guides.....	2.5	2	3	1.5	2	1.5	2.5	2.5	.....
Duties of musicians.....	2	2	2	2	2	2	2.5	2	.....
Guard mount.....	2	2	2.5	2	2	2	2.5	2	.....
Military courtesies.....	2	2	3	2	3	2	2.5	2.5	.....
General discipline.....	2.5	2.5	3	2.5	3	2.5	3	2.5	.....
Military appearance.....	3	3	3	3	3	2.5	3	3	.....
Skirmish drill.....	2	2	2	2	2	2	2	2	.....
Small arms practice.....	1.5	2	2	2	1.5	2	1	1.5	.....
Riot drill.....	2	2	1.5	2	1.5	2	2	2	.....
Total.....	23	34.5	52	23.5	47	25.5	38.5	40.5	36.2
Grand total.....	51	61	83.5	48.5	60	49	70	74	65.28

SECOND REGIMENT

Strength of company.....	43	30	44	44	36	44	48	43	.....
Present in complete uniform.....	36	20	38	29	25	30	29	32	.....
Present in partial uniform.....	2	2	2	2	2	2	2	2	.....
Absent with leave.....	6	16	6	8	6	10	11	11	.....
Absent without leave.....	1	8	2	7	5	2	3	2	.....
Total.....	8.8	5.1	8.0	6.6	6.9	6.8	7.1	7.4	7.1

Manner of receiving inspector.....	3	2.5	3	3	3	3	3	.....
Ceremony of inspection.....	2	2.5	2	2.5	3	3	3	.....
Condition of arms.....	3	3	1	3	2.5	3	3	.....
Condition of equipments.....	2	2.5	1.5	2.5	2	2.5	2.5	.....
Condition of uniforms.....	2	2.5	2.5	2.5	2.5	2.5	2.5	.....
Condition of blankets.....	3	2.5	2.5	2.5	2.5	2.5	2.5	.....
Condition of books and papers.....	3	2.5	2.5	2.5	2.5	3	1.5	.....
Condition of mess chest.....	3	2	2	2.5	2.5	2.5	2.5	.....
Condition of armory.....	2	2.5	2	2.5	3	3	3	.....
Condition of rifle range.....	2	2	1.5	2	2	2	2	.....
Total.....	24	24.5	20.5	23.5	26	23.5	24.5	24.5

Formation of company.....
 Setting up exercises.....
 School of soldier.....
 Manual of arms.....
 Bayonet exercise.....
 Firings.....
 Movements by fours.....
 Movements by platoons.....
 Movements by company.....
 Duties of captain.....
 Duties of lieutenants.....
 Duties of guides.....
 Duties of musicians.....
 Guard mount.....
 Military courtesies.....
 General discipline.....
 Military appearance.....
 Skirmish drill.....
 Small arms practice.....
 Riot drill.....

Total.....

Grand total.....

THIRD REGIMENT.

Formation of company.....	3	2	2.5	2.5	2.5	2	1.5	2.5	..
Setting up exercises..	2	2.5	0	0	2.5	1.5	1	1.5	..
School of soldier.....	2.5	2	0	2	2.5	2	2	2.5	..
Manual of arms.....	2	2	0	2.5	2	2.5	2.0	2.5	..
Bayonet exercise.....	2.5	0	0	2	1	1.5	1	1.5	..
Firings.....	2	1.5	2	2	2	2	1	2.5	..
Movements by fours.....	2.5	0	0	2	2	0	2.5	2.5	..
Movements by platoons.....	1.5	0	0	2	0	0	0	2	..
Movements by company.....	2.5	0	0	2	0	0	2	2.5	..
Duties of captain.....	3	2.5	2	2	2.5	2.5	2	3	..
Duties of lieutenants.....	1.5	2	2	2.5	2.5	2	2	3	..
Duties of guides.....	3	2	2	2.0	2.0	2	2.5	2	..
Duties of musicians.....	2	2.5	2	2.5	2.5	2	0	3	..
Guard mount.....	2.5	0	0	2	2	1.5	0	2.5	..
Military courtesies.....	2.5	1	2.5	3	2.5	2	2.5	1.5	..
General discipline.....	2	1.5	2.5	2.5	2.5	2.5	1.5	2.5	..
Military appearance.....	2	2.5	2.5	2.5	2.5	2.5	1.5	3	..
Skirmish drill.....	2.5	0	0	2	2.5	1.5	0	2	..
Small arms practice.....	2	0	0	1.5	1.5	1.5	1	2	..
Blot drill.....	0	0	0	0	0	0	2	0	..
Total.....	47.5	24	32	57.5	31.5	28	44	24.2	..
Grand total.....	78.5	49.4	46.5	69.3	68.4	50	50.5	74.6	68

FOURTH REGIMENT.

Strength of company.....	46	41	47	40	54	57	51	48	..
Present in complete uniform.....	40	22	16	25	27	22	22	31	..
Present in partial uniform.....	5	19	24	13	23	10	1	16	..
Absent with leave.....	1	..	7	11	4	16	25	1	..
Absent without leave.....	..	..	..	..	..	..	..	..	..
Total.....	9	5	3.5	5	5	3	5	5.2	..
Manner of receiving inspector.....	3	1.5	2	3	3	2	2	3	..
Ceremony of inspection.....	3	2	1.5	2	2	1.5	1.5	2.5	..
Condition of arms.....	2.5	2.5	1	2	2.5	1	1	2.5	..
Condition of equipments.....	2	1.5	1	1.5	2	1	2	3	..
Condition of uniforms.....	2	2.5	1.5	2.5	1.5	2.5	2.5	3	..
Condition of blankets.....	3	2.5	0	2.5	2	2	2.5	2.5	..
Condition of books and papers.....	3	1	0	2	2	1.5	1.5	2	..
Condition of mess chest.....	3	2	0	2	2.5	2	2.5	2.5	..
Condition of armory.....	3	1	1.5	2.5	2.5	1	1.5	3	..
Condition of rifle range.....	3	2	0	1.5	1.5	1.5	2.5	1.5	..
Total.....	28.5	18.5	7.5	21.5	21.5	17	10.5	22.5	19.6

FOURTH REGIMENT—CONTINUED.

	A	B	C	D	E	F	G	H	Regimental average.
Formation of company	3	2	2						
Setting up exercises	3	0	0						
School of soldier	2.5	1.5	0						
Manual of arms	3	1.5	2						
Bayonet exercise	2.5	0	0						
Firings	3	0	0						
Movements by fours	3	2	0						
Movements by platoons	2.5	0	0						
Movements by company	3	2	0						
Duties of captain	3	2	0						
Duties of lieutenants	3	3	0						
Duties of guides	3	1.5	0						
Duties of musicians	1.5	0	0						
Guard mount	2.5	0	0						
Military courtesies	3	1.5	0						
General discipline	3	2	0						
Military appearance	3	2.5	0						
Skirmish drill	3	0	0						
Small arms practice	3	2	0						
Blot drill	3	0	0						
Total	56.5	22.5	5						
Grand total	94	40	16						

FIFTH REGIMENT.

Strength of company	1
Present in complete uniform	1
Present in partial uniform	1
Absent with leave	2
Absent without leave	2
Total	7

Manner of receiving inspector	
Ceremony of inspection	
Condition of arms	
Condition of equipments	
Condition of uniforms	
Condition of blankets	
Condition of books and papers	
Condition of mess chest	
Condition of armory	
Condition of rifle range	

Total

Formation of company	
Setting up exercises	
School of soldier	
Manual of arms	
Bayonet exercise	
Firings	
Movements by fours	
Movements by platoons	
Movements by company	
Duties of captains	
Duties of lieutenants	
Duties of guides	
Duties of musicians	
Guard mount	
Military courtesies	
General discipline	
Military appearance	
Skirmish drill	
Small arms practice	
Blot drill	

Total

Grand total

SIXTH REGIMENT.

	A	B	C	D	E	F	G*	H	Regimental Average
Strength of company	60	52	34	41	43	35	...	52	...
Present in complete uniform	38	31	28	30	34	25	...	29	...
Present in partial uniform . . . . .	...	...	...	...	...	...	...	...	...
Absent with leave	22	17	6	9	9	8	...	13	...
Absent without leave . . . . .	...	4	2	2	...	1	...	...	...
Total	6	6	7	7.5	8	7.5	...	7.5	7
Manner of receiving inspector	3	3	3	...	3	3	...	3	...
Ceremony of inspection	2.5	2	2	...	2.5	3	...	3	...
Condition of arms	3	2.5	2	...	2	3	...	3	...
Condition of equipments	2	2	2	...	2	2.5	...	2.5	...
Condition of uniforms	2.5	2	2	...	2.5	2.5	...	2.5	...
Condition of blankets	2.5	2.5	2	...	3	2.5	...	2.5	...
Condition of books and papers	3	3	2	...	2.5	3	...	3	...
Condition of mess chest	2.5	2.5	2	...	3	3	...	3	...
Condition of armory	3	2	2	...	2.5	3	...	3	...
Condition of rifle range	2	1.5	2	...	2	3	...	3	...
Total	25	23	24	...	23	25.5	...	25	25.5
Formation of company	2	2.5	2	1.5	2.5	3	...	3	...
Setting up exercises	2	3	2.5	2	2	3	...	2.5	...
School of soldier	2	2	2	2	2	2.5	...	3	...
Manual of arms	2.5	2	2.5	2	2	2.5	...	2.5	...
Bayonet exercises	1	2	0	2	2.5	2.5	...	2.5	...
Firings	2	2	2	2	2.5	2.5	...	3	...
Movements by fours	2.5	2	2.5	2.5	2	1.5	...	3	...
Movements by platoons	1.5	2	2.5	0	2	1	...	3	...
Movements by company	2	2	2.5	2	2	1.5	...	2.5	...
Duties of captains	2.5	2.5	3	2	2	2.5	...	3	...
Duties of lieutenants	2	2.5	2	2.5	2	3	...	3	...
Duties of guides	2	1.5	2.5	1.5	2.5	1	...	3	...
Duties of musicians	2.5	0	3	2.5	0	2.5	...	3	...
Guard mount	0	2.5	2	0	2	2.5	...	3	...
Military countermarches	2.5	2	2.5	1.5	2	3	...	3	...
General discipline	2.5	3	0	1	2	2	...	3	...
Military appearance	2.5	2	2	2	2.5	2.5	...	3	...
Skirmish drill	1.5	0	2.5	2.5	2	1	...	3	...
Small arms practice	1.5	2	2	2	1.5	3	...	3	...
Blot drill	0	0	0	0	0	0	...	0	...
Total	37	37.5	39	30.5	30	42	...	55	40
Grand total	62	66.5	70	61.5	70	78	...	61.5	72.3

* Company G, Le Mars, mustered out January 8, 1892.

GENERAL ORDERS, }
NUMBER 12. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE, }
DES MOINES, May 20, 1892. }

The following official copy of the military Code of Iowa, as adopted by the Eighteenth General Assembly, and as amended by the Twentieth and Twenty-fourth General Assemblies, is published for the information of all concerned.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

MILITARY CODE OF IOWA.

SECTION 1. That all able-bodied male citizens of the State, between the ages of eighteen and forty-five years, who are not exempted from military duty according to the laws of the United States, shall constitute the military force of this State; *Provided*, that all persons who have served in the United States service and have been honorably discharged therefrom are exempt from duty under the military laws of the State; but nothing herein contained shall be construed to prohibit any person from becoming a member of any military organization, or holding any office in the militia of this State.

SEC. 2. Assessors in each township are required to make and return to the county auditor of their respective counties, at the time of making the annual assessment, a correct list of persons subject to military duty, which list may be revised and corrected by the board of supervisors, and the county auditor shall, in the month of June in each even numbered year, or at such other time as the Governor may direct, certify to the Adjutant-general a true copy of said list, and in each odd numbered year he shall certify to the number of names on said list.

SEC. 3. When a requisition shall be made by the president of the United States for troops, the Governor as Commander-in-chief, by his proclamation shall order out for service the active militia or national guard of the State, or such portion thereof as may be necessary; if the number is insufficient he shall order out the remainder of the militia or such portion thereof as may be necessary, designating the same by draft, if a sufficient number shall not volunteer, and may organize the same, and commission officers therefor; and when so ordered out for service, the militia shall be subject to like regulations, and receive from the State like compensation and subsistence, as are prescribed by law for the army of the United States.

SEC. 4. The Commander-in-chief shall have power, in case of insurrection, invasion, or breaches of the peace, or imminent danger thereof, to order into the service of the State such of its military force as he may deem proper, and under the command of such officers as he shall designate.

SEC. 5. In case of any breach of the peace, tumult, riot, or resistance to process of this State, or imminent danger thereof, it shall be lawful for the sheriff of any county to call for aid upon the commandant of any military force within his county, immediately notifying the Governor of such action; and it shall be the duty of the commandant upon whom such call is made, to order out in aid of the civil authorities the military force, or any part thereof, under his command.

SEC. 6. The command of any force called into service under sections four and five shall devolve upon the senior officer of such force, unless otherwise specially ordered by the Commander-in-chief.

SEC. 7. The military forces of this State, when in the actual service of the State in time of insurrection, invasion, or immediate danger thereof, shall, during their time of service, be paid, by an appropriation especially made therefor, the following sums each for every day actually on duty:

To each general, field and staff officer.....	\$4.00
To every other commissioned officer....	2.50
To every non-commissioned staff officer....	2.00
To every other enlisted man.....	1.50

SEC. 8. All officers and soldiers, while on duty or assembled therefor pursuant to the order of any sheriff of any county in cases of riot, tumult, breach of peace, or whenever called upon to aid the civil authorities, shall receive the same compensation as provided for in section seven, and such compensation shall be audited, allowed, and paid by the supervisors of the county where such service is rendered, and shall be a portion of the county charges of said county, to be levied and raised as other county charges are levied and raised.

SEC. 9. The active militia shall be designated "The Iowa National Guard," and shall be recruited by volunteer enlistments, and shall consist of four regiments of infantry, and at the discretion of the commander-in-chief of two batteries of artillery and two troops of calvary, and such other officers and enlisted men as are hereinafter prescribed.

SEC. 10. The Iowa National Guard shall be organized into not more than two brigades, each to be commanded by a brigadier-general. The commander-in-chief shall assign all regiments, battalions and companies to such brigades as he shall think proper. All enlistments therein shall be for three years, and re-enlistments for one, two or three years as the soldier may elect, and made by signing enlistment papers prescribed by the adjutant-general, and taking the following oath or affirmation, which may be administered by the enlisting officer, to-wit: "You do solemnly swear (or affirm) that you will bear true allegiance to, and that you will support the constitution of the United States and the State of Iowa, and that you will serve the State of Iowa faithfully in its military service for the term of three (one or two) years, unless sooner discharged or you cease to become a citizen thereof; that you will obey the orders of the commander-in-chief and such officers as may be placed over you, and the laws governing the military forces of Iowa, so help you God."

SEC. 11. The staff of the commander-in-chief shall consist of an adjutant-general, an inspector-general, a quartermaster-general, a commissary-general, a surgeon-general, a judge advocate general, a general inspector of small arms practice, a chief of engineers, a chief signal officer, an assistant adjutant-general, a military secretary, and such other officers as he may think proper to appoint. The adjutant-general shall rank as a major-general. He shall issue and transmit all orders of the commander-in-chief, with reference to the militia or military organizations of the State, and shall keep a record of all officers commissioned by the governor, and of all general and special orders and regulations, and of all such matters as pertain to the organization of the State militia and the duties of an adjutant-general, and except in times of war or public danger, he shall perform the duties of quartermaster-general, as required by law. He shall have charge of the State arsenal and grounds, and shall receive and issue all ordnance stores and camp equipage on order of the commander-in-chief. He may appoint, with the approval of the governor, an ordnance-sergeant at a salary of not more than \$500.00 per year, who shall under the direction of the adjutant-general, take charge of the State arsenal and grounds and shall aid and assist him in the discharge of his duties. He shall furnish, at the expense of the State, such blanks and forms as shall be approved by the commander-in-chief. He shall also on or before the first day of December next preceding the regular session of the General Assembly, and at such other times as the

governor shall require, make out a full and detailed account of all the transactions of his office, with the expense of the same for the preceding two years, and such other matters as shall be required by the governor. He shall reside at the State capital and shall hold his office during the pleasure of the governor, and shall receive for his services \$1,500.00 per year.

SEC. 12. The commander of each brigade shall be elected by the officers and enlisted men thereof; and shall hold his office for five years, or until removed by court martial or resignation. On recommendation of the brigade commander, the governor shall appoint and commission the brigade staff, as follows: Assistant adjutant-general, with rank of lieutenant-colonel; surgeon, with rank of lieutenant-colonel; assistant inspector-general, with rank of major; judge-advocate, with rank of major; inspector of small arms practice, with rank of major; engineer and signal officer, with rank of major; quartermaster, with rank of captain; commissary, with rank of captain, and two aids-de-camp, with rank of first lieutenant; and such other officers as the commander-in-chief may think proper. The brigade commander of each brigade shall appoint by warrant, countersigned by the assistant adjutant-general, such non-commissioned staff officers as the commander-in-chief may think proper, and may enlist two men to serve as orderlies.

SEC. 13. A regiment shall consist of not less than eight nor more than twelve companies. The field officers of each regiment shall be elected by the officers and enlisted men thereof, and shall hold their offices for five years, or until removed by court martial or resignation. The commander-in-chief shall have the power at any time to change the organization of regiments, battalions or companies, so as to conform more nearly to the organization that now is or may hereafter be prescribed for the United States Army. The regimental and battalion staff shall be appointed and commissioned by the governor on recommendation of the regimental commander. The regimental staff shall consist of a surgeon, with rank of major; adjutant, with rank of captain; inspector of small arms practice, with rank of captain; assistant surgeon, with rank of captain; chaplain, with rank of captain; quartermaster, with rank of first lieutenant; or such officers as the commander-in-chief may think proper to appoint. The commander of each regiment shall appoint by warrant, countersigned by the adjutant, the non-commissioned staff, consisting of a sergeant-major, quartermaster sergeant, commissary sergeant, hospital steward, color-sergeant, ordnance-sergeant, drum-major, principal musician, chief trumpeter, or such non-commissioned staff officers as the commander-in-chief may prescribe. The commissions of all staff officers shall expire when the officer nominating them or his successor shall make new nominations for their respective offices, and such nominations shall be confirmed by the commander-in-chief.

SEC. 14. The adjutant-general may cause to be organized and enlisted a band which shall be composed of a chief musician, a drum major, and not more than thirty-six musicians, under the leadership of such chief musician, and shall be under the command of the adjutant-general for such military duty as the commander-in-chief may direct. Each regimental commander may cause to be organized and enlisted a band, under the leadership of the principal musician of his command, not to exceed twenty in number, who

shall be subject to the orders of such leader, and shall be under the command of such regimental commander. The members of such bands shall be subject to the same regulations as are prescribed for other enlisted men.

SEC. 15. A company shall consist of a captain, a first lieutenant, a second lieutenant five sergeants, four corporals, two musicians, and not less than forty nor more than sixty-four privates and non-commissioned officers. A company of cavalry or artillery shall have in addition to these officers, a commissary-sergeant, a quartermaster-sergeant, and a saddler sergeant. Company officers shall be elected by members of the company, and shall hold their offices for five years. All non-commissioned officers of companies on recommendation of their captains, shall be appointed by the warrant of the regimental commander, countersigned by the adjutant. All elections of line officers shall be ordered by the regimental commander. All elections of field and general officers shall be ordered by the commander-in-chief. The orders for such election shall be sent to the commanding officer of the company in which said election is ordered, who shall in turn issue his special order for such election, giving at least six days' notice thereof, posting said order in three public places accessible to the members of his command, and where practicable, the same shall be published in one or more newspapers in the county where said company is located. All voting shall be by ballot, and no voting by proxy shall be legal, and a majority of all votes cast shall be necessary to elect. The senior officer present at such election shall preside. The returns of elections, properly attested, shall be made promptly within five days from the date of election, to the commanding officer of the regiment, who shall promptly forward the result of said election to the brigade commander, who shall report the same to the adjutant-general of the State, by whose approval the commander-in-chief will issue commissions accordingly: *Provided*, That at the organization of a new company the election shall be conducted under such regulations as the adjutant-general shall prescribe. •

SEC. 16. Every company and regiment may make by-laws for its own government not in conflict with this act or general orders or regulations, which shall be binding upon the members.

SEC. 17. Every officer and soldier of the Iowa National Guard shall be held for duty for the full term of his commission or enlistment, unless regularly discharged for good and sufficient cause by the commandant of his regiment, approved by the commander-in-chief; *provided*, that said term shall in all cases commence from the time such officer or soldier shall have become an active member of any band, company, regiment or brigade organized or commissioned under the laws of this state, and now belonging thereto. All persons serving the full term for which they are commissioned or enlisted in the National Guard shall on application, be entitled to an honorable discharge, exempting them from military duty except in time of war or public danger.

SEC. 18. The organization, equipment, discipline and military regulations of the Iowa National Guard shall strictly conform to the regulations for the government of the army of the United States, in all cases except as herein otherwise provided, and all orders and regulations governing troops, not in conflict with the Constitution of this State and the provisions of this act, shall be binding upon all the members of the Iowa National Guard.

SEC. 19. Every officer and soldier in the Iowa National Guard shall be exempt from jury duty, from head or poll tax of every description, during the term he shall perform military duty. The uniforms, arms and equipments of every member of the State Guard shall be exempted from all suits, distresses, executions or sales for debt or payment of taxes. The Iowa National Guard shall in all cases except treason, felony or breach of the peace, be privileged from arrest during their attendance at drills, parades, encampments, and the election of officers, and in going to and returning from the same.

SEC. 20. The commandant of each regiment shall order monthly or semi-monthly, day or evening drills, by the companies of his command, and the members thereof shall receive no compensation for their services while attending such drills.

SEC. 21. The Iowa National Guard may parade for encampment or drill not less than three nor more than ten days annually, by company, battalion, regiment, or brigade, as ordered by the commander-in-chief. And for the time spent in such encampment or drill, compensation to be paid under such provisions as the commander-in-chief may direct, and graded according to length of continuous service in the Iowa National Guard, shall be allowed as follows: To each officer and soldier of less than three years continuous service, \$1.00 per day; to each officer and soldier of more than three and less than five years continuous service, \$1.50 per day; to each officer and soldier of more than five years continuous service, \$2.00 per day. The quartermaster-general shall provide transportation to and from all such parades or encampments. The commissary-general, under the direction of the commander-in-chief, shall provide the subsistence for all forces so encamped, such subsistence to conform as near as practicable to the ration prescribed by the general regulations of the army of the United States, and to be issued in kind.

SEC. 22. The commanding officer of any encampment may cause those under his command to perform any field or camp duty he shall require, and may put under arrest during such encampment or parade any member of his command who shall disobey a superior officer, or be guilty of disorderly or unmilitary conduct, and any other person who shall trespass on the parade or encampment grounds, or in any way interrupt or molest the orderly discharge of duty by the members of his command; and he may prohibit the sale of all spirituous or malt liquors within one mile of such encampment, and enforce such prohibition by force, if necessary; *provided, however*, that nothing herein contained shall be construed to interfere with the regular business of any liquor dealer whose place of business shall be situated within said limits.

SEC. 23. For the use of the Iowa National Guard in target practice, the adjutant-general shall issue to each infantry or cavalry company, on the requisition of the commanding officer thereof, an amount not exceeding one thousand rounds of fixed ammunition in each year, and for the use of the artillery he shall issue in each year not exceeding fifty pounds of powder to each company. The commander-in-chief may, whenever the exigencies of the public service require it, detail any officer or soldier for special duty, and expenses and proper compensation therefor may be paid under such provisions as the commander-in-chief may prescribe.

SEC. 24. Upon the organization of any company or regiment of the National Guard, on the requisition of its commanding officer, and the approval of the governor, the adjutant-general shall issue all necessary ordnance and ordnance stores: *provided, however,* that when any arms or munitions are delivered to any commander, he shall execute and deliver to the adjutant-general a bond, payable to the people of the State of Iowa, in sufficient amount and with sufficient sureties to be approved by the governor, conditioned for the proper use of such arms and munitions, and return of the same when requested by the proper officers, in good order, wear, use and unavoidable loss and damage excepted. All arms shall be kept at the company or regimental armory.

SEC. 25. Such inspections and schools of instruction for officers and non-commissioned officers of the Iowa National Guard shall be held as the commander-in-chief may from time to time direct.

SEC. 26. Any officer or soldier of the Iowa National Guard knowingly making any false certificate, or false return of State property in his hands, or wilfully neglecting or refusing to apply all money drawn from the State treasury for the purpose named in the requisition therefor, shall be guilty of embezzlement or fraud, and shall be punished in the manner as provided for like offenses in the criminal code of this State.

SEC. 27. The Iowa National Guard shall adopt the uniform of the army of the United States, subject to such modifications as shall be prescribed by the commander-in-chief.

SEC. 28. The field, staff, and line officers of the Iowa National Guard shall provide themselves with the uniform prescribed for officers of the same rank in the United States army within ninety days from the date of commission.

SEC. 29. Every officer or soldier who shall wilfully neglect to return to the armory of the company, or place in charge of the commanding officer of the company to which he belongs any arms, uniform or equipment, or portion thereof, belonging to the State, within six days after being notified by said commanding officer to make such return, or to place the same in his charge, shall be fined not more than fifty dollars, or imprisoned not more than thirty days.

SEC. 30. Every person who shall wilfully or wantonly injure or destroy any uniform, arm, equipment, or other military property of the State, and refuse to make good such injury or loss, or who shall sell, dispose of, secrete or remove the same with intent to sell or dispose thereof, shall be fined not more than two hundred dollars, or imprisoned not more than six months, or both.

SEC. 31. Every soldier absent without leave or sufficient excuse from any parade, drill or encampment, shall be fined two dollars (\$2) for each day of absence; and for any unsoldierly conduct at drill, parade or encampment, he may be fined not more than ten dollars (\$10), such fines to be collected by civil suit; and all suits for the collection of fines shall be brought in the name of the State of Iowa, for the use of the company to which the soldier fined belongs; but in no case shall the State pay any costs of such suits. Nothing herein shall be construed to prevent any company or band imposing such fines upon its members as it may think proper in its by-laws, which fines may be enforced in the same manner as hereinbefore provided for the collection of fines for absence from drill, parade or encampment.

SEC. 82. A judge advocate, with the rank of major, shall be appointed for each brigade, and hold office during the pleasure of the commander-in-chief, who shall perform the duties of such office in the court-martial held in his district; and no other person shall prosecute or defend in such courts; but when he shall be unable to attend, from any cause, or shall be disqualified by interest or relationship, the commander-in-chief may designate the judge advocate of another brigade to act in his place.

SEC. 83. Commissioned officers, for neglect of duty, disobedience of orders or unsoldierly or ungentlemanly conduct, may be tried by court-martial, provided that no sentence of any court-martial shall affect the life, liberty or property of any citizen of Iowa, according to the regulations provided in like cases in the army of the United States. The commander-in-chief, by order, shall designate the time and place of holding such courts, and the names of officers composing it, consisting of not less than three nor more than six. The senior officer named shall preside, and shall be of superior rank to the officer on trial, when practicable. Witnesses for the prosecution and defense may be summoned to attend by subpoena signed by the judge advocate. Any witness, duly summoned, who shall fail to appear and testify may be, by warrant of the president of the court, directed to the sheriff or any constable, arrested and treated as in like cases before civil courts. The fees of all witnesses shall be the same as allowed in civil cases, to be taxed, with the necessary expenses of the judge advocate and the court, by the president of the court, and paid by the State treasurer, on the auditor's warrant, to the judge advocate, who shall pay all expenses of the trial, when received by him.

SEC. 84. The sentences of court-martial shall be approved or disapproved by the commander-in-chief, who may mitigate or remit any punishment awarded by sentence of court-martial when such sentence shall have been approved by the brigade commander. The record of all the proceedings and the sentence of a court-martial in every case, with the order approving or disapproving it, shall be deposited in the office of the Adjutant-general.

SEC. 85. An examining board of three or more competent officers, appointed by the commander-in-chief, shall convene at such times and places as he shall direct, whose duty it shall be to examine the capacity, qualification, propriety of conduct, and efficiency of all commissioned officers, who shall be ordered before it; and upon the report of said board, if adverse to such officer, and if approved by the commander-in-chief, the commission of such officer shall be vacated; *provided*, always, that no officer shall be eligible to sit on such board whose rank or promotion would in any way be affected by the proceedings; and two members at least shall be of equal or superior rank with the officer examined; and if any officer shall refuse to report himself, when directed before such board, the commander-in-chief may, upon the report of such refusal by his commander, declare his commission vacated.

SEC. 86. It shall not be lawful for any body of men whatever, other than the regularly organized volunteer militia of this State, and the troops of the United States to associate themselves together as a military company or organization, or to drill or parade within the limits of this State, without the license of the Governor thereof, which license may, at any time, be revoked: *provided*, that nothing herein contained shall be so construed as to prevent social or benevolent organizations from wearing swords.

SEC. 37. Every soldier of the Iowa National Guard shall provide and keep himself provided with a uniform, according to the rules and regulations prescribed by law, and subject to such restrictions, limitations and alterations as the commander-in-chief may direct.

SEC. 38. Uniforms in kind may be issued by the State, under such provisions as the commander-in-chief may direct, or in lieu of uniforms being furnished in kind by the State, there shall annually be paid to each officer and soldier having complied with sections twenty-eight or thirty-seven, the sum of four dollars to be paid under such provisions as the commander-in-chief may direct, but in no event shall the State be liable for the payment of any money in lieu of uniforms, or for any purpose contemplated by this act unless such payment can be made without exceeding the annual appropriation provided by this act.

SEC. 39. All uniforms and other military property shall belong to the State, and be used for military purposes only, and each officer and soldier, upon receiving a discharge or otherwise leaving the military service of the State, or upon demand of his commanding officer shall forthwith surrender the said uniforms, together with all other articles of military property that may be in his possession, to said commanding officer.

SEC. 40. There shall be allowed annually for postage, stationery and office incidentals to each brigade headquarters, the sum of \$25; to each regimental headquarters the sum of \$25, and each company headquarters the sum of \$10.

SEC. 41. There shall be allowed annually to each company and band, for armory rent, fuel, lights, and like necessary expenses, the sum of \$100.

SEC. 42. Such clerical assistance shall be employed in the adjutant-general's office as shall, in the opinion of the governor, be actually necessary, and any person so employed, shall receive, for the time they may be actually necessarily on duty, such compensation as the governor may prescribe.

SEC. 43. The commander-in-chief is authorized to make and publish regulations for the government of the Iowa National Guard, in accordance with existing laws.

SEC. 44. Any soldier guilty of a military offense may be put and kept under guard by the commander of a company, regiment or brigade, for a time not extending beyond the term of service for which he is then ordered.

SEC. 45. The commander-in-chief shall disband any company of the Iowa National Guard when it shall fall below a proper standard of efficiency, and and he may order special inspections with a view to disbandment.

SEC. 46. In this chapter the word "soldier" shall include musicians and all persons in the National Guard or militia when called into service, except commissioned officers; and the word "company" shall include battery and troop.

SEC. 47. The medical staff of the Iowa National Guard shall have charge of that branch of the service, under the supervision of the surgeon-general.

SEC. 48. A surgeon in charge in the field or at a camp of instruction may draw, on requisition, such medical stores and supplies as in his judgment may be needed, and for which he shall account on forms provided by the quartermaster-general.

SEC. 49. The surgeon-general may prescribe the necessary forms and blanks for the work of his department; and all subordinate surgeons of the Iowa National Guard will obey his orders, and report, as often as he may prescribe, the transactions of their department.

SEC. 50. Nothing in this act shall be construed to extend the time of any officer beyond the time for which he was elected, or that of any soldier beyond the time for which he was enlisted.

SEC. 51. There is hereby appropriated the sum of forty-five thousand dollars per annum, or so much thereof as may be necessary, out of the State treasury, not otherwise appropriated, for the purposes named in this act. "And all warrants against said appropriation necessary to carry out the provisions of this act shall be drawn by the auditor of State upon the State treasurer, upon the certificate of the adjutant-general, approved by the governor. And no indebtedness shall be created under the provisions of this act not covered by the appropriations herein made."

SEC. 52. Chapter 125, acts of the Seventeenth General Assembly, and all other acts or portions of acts in conflict herewith, are hereby repealed.

SEC. 53. This act being deemed of immediate importance, shall take effect from and after its publication in *The Iowa State Register* and the *Iowa State Leader*, newspapers published at Des Moines, Iowa.

GENERAL ORDERS, }
NUMBER 13. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, May 21, 1892. }

I. The following persons having been elected officers of the Iowa National Guard, pursuant to General Orders No. 8, dated Adjutant-General's Office, April 18, 1892, and having qualified as required by law, are assigned to duty in the positions named below:

FIRST REGIMENT.

Frank W. Mahin, Colonel.
Harvey R. Fuller, Lieutenant-Colonel.
John McBirney, Major.

SECOND REGIMENT.

Parker W. McManus, Colonel.
James A. Guest, Lieutenant-Colonel.
Elliott E. Lambert, Major.
Douglas V. Jackson, Major.

THIRD REGIMENT.

Charles V. Mount, Colonel.
Albert W. Swalm, Lieutenant-Colonel.
Richard J. Gaines, Major.
Williams H. Evans, Major.

FOURTH REGIMENT.

Charles E. Foster, Colonel.
 James Rule, Lieutenant-Colonel.
 John R. Prime, Major.
 John W. Scott, Major.

They will be obeyed and respected accordingly.

II. Irregularities having occurred in the vote of several companies which render uncertain the result of the ballot for the third Major of the Fourth Regiment, the office is declared vacant and a further election is hereby ordered to fill the vacancy.

Company commanders will at once issue their orders for this election, directing that it be held Saturday, June 4, 1892, at their company armories and at such hours as will best suit the convenience of their commands.

III. The following officers are relieved from duty as commanding officers of their respective regiments:

MAJOR F. D. MERRITT, *First Regiment.*

MAJOR JOHN RIX, *Second Regiment.*

MAJOR JOHN C. LOPER, *Third Regiment.*

MAJOR JAMES RULE, *Fourth Regiment.*

IV. In accordance with section 13 of the military Code, regimental commanders will recommend for appointment, without unnecessary delay, their regimental and battalion staff. Until further orders the permanent battalion staffs, shall consist of an Adjutant and Sergeant-major, to be recommended for appointment upon nomination of battalion commanders.

V. In accordance with section 14 of the military Code, each regimental commander will proceed to organize and enlist a regimental band.

VI. Regimental commanders will recommend the assignment of the companies of their several commands to battalions in such manner as will best meet the requirements of the service, reporting the same to this office.

VII. Attention is directed to the fact that the battalion organization is ordered to be maintained for purpose of instruction and drill only. Unless otherwise specifically stated, all matters of administration or correspondence will be conducted through regimental headquarters as heretofore.

By command of Governor HORACE BOIES.

GEORGE GREENE, *Adjutant-General.*

GENERAL ORDERS, }
 No. 14. }

STATE OF IOWA,
 ADJUTANT GENERAL'S OFFICE, }
Des Moines, June 7, 1892. }

Permission to enter and pass through the State of Iowa, fully armed and equipped, during the month of June, 1892, for the purpose of attending the Inter-State Drill and Encampment at Omaha, Nebraska, is hereby granted to the National Guard Organizations of other States and the District of Columbia.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 15. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE, }
Des Moines, July 15, 1892. }

I. The following record of attendance at drills, during the quarter ending June 30, 1892, is published for the information of all concerned:

FIRST REGIMENT.					SECOND REGIMENT.				
Consolidated report received at General Headquarters, July 20th.					Consolidated report received at General Headquarters, July 20th.				
Company.	Received at Regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at Regimental headquarters.	Membership.	
F. S. & B.	38	15	47	99.79	F. S. & B.	.....	45	14 31 62
A.	46	15	27	65.65	A.	.....	56	14 31 62
B.	41	16	27	65.65	B.	.....	37	13 17 45.91
C.	46	13	28	58.82	C.	.....	53	16 32 60.86
D.	46	14	28	58.82	D.	.....	43	7 19 44.88
E.	46	25	27	58.79	E.	.....	34	8 18 52.97
F.	42	12	29	60.42	F.	.....	54	10 29 58.70
G.	40	14	19	47.50	G.	.....	40	9 23 57.50
H.	56	35	23	55.17	H.	.....	43	13 31 72.09
I.	44	16	25	59.09	I.	.....	41	12 27 61.20
J.	43	6	31	74.00	J.	.....	47	6 28 50.57
K.	No report.	.....	.....	.....	K.	.....	47	12 39 82.96
L.	56	12	24	41.38	L.	.....	49	10 24 55.81
M.	56	12	24	41.38	M.	.....	49	10 24 55.81
Total	658	185	28	59.96	Total	.....	577	127 25 59.50 10

THIRD REGIMENT.					FOURTH REGIMENT.				
Consolidated report received at General Headquarters, July 11th.					Consolidated report received at General Headquarters, July 14th.				
Company.	Received at Regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at Regimental headquarters.	Membership.	
F. S. & B.	8	1	.....	.....	F. S. & B.	.....	30	12 31 54.38
A.	39	12	.....	46.72	A.	.....	57	12 31 54.38
B.	30	12	.....	76	B.	.....	45	12 24 53.33
C.	47	12	.....	58.82	C.	.....	50	12 25 44.04
D.	42	14	.....	57.14	D.	.....	54	12 34 62.96
E.	56	16	.....	52.63	E.	.....	44	12 27 61.36
F.	40	12	.....	59.77	F.	.....	46	14 23 50
G.	42	13	.....	54.76	G.	.....	46	13 38 62.61
H.	45	13	.....	62.50	H.	.....	51	12 42 68.85
I.	46	16	.....	65.22	I.	.....	41	12 25 60.97
J.	40	10	.....	60	J.	.....	55	12 46 73.54
K.	53	11	.....	51.55	K.	.....	No report.	.....
L.	42	12	.....	50.25	L.	.....	54	12 26 48.15
M.	42	12	.....	50.25	M.	.....	54	12 26 48.15
Total	526	159	26	60.63	Total	.....	599	148 31 60.10

COMMISSIONED—FIRST REGIMENT.

II. The following changes have occurred during the quarter ending June 30th, among the commissioned officers of the Iowa National Guard:

Frank W. Mahin, Colonel, with rank from April 30, 1892.

Harvey R. Fuller, Lieutenant-Colonel, with rank from April 30, 1892.

John McBirney, Major, with rank from April 30, 1892.

Arthur L. Wright, Surgeon, with rank of Major, to date from June 18, 1892.

James P. Guthrie, Assistant Surgeon, with rank of Captain, to date from June 18, 1892.

Chester C. McCollom, Regimental Adjutant, with rank of Captain, to date from May 24, 1892.

James K. Henderson, Quartermaster, with rank as First Lieutenant, to date from June 18, 1892.

Thomas E. Green, Chaplain, with rank of Captain, to date from June 18, 1892.

George G. Belt, Battalion Adjutant, with rank of First Lieutenant, to date from June 17, 1892.

James H. Lloyd, Captain Co. A, with rank from June 18, 1892, vice McBirney.

George McGiness, Captain Company F, with rank from June 6, 1892, vice Fuller.

Charles A. Krieger, First Lieutenant Company F, with rank from June 18, 1892.

Company L, organized and mustered at Lyons, June 21, 1892.

SECOND REGIMENT.

Parker W. McManus, Colonel, with rank from April 30, 1892.

James A. Guest, Lieutenant-Colonel, with rank from April 30, 1892.

Douglas V. Jackson, Major, with rank from April 30, 1892.

Elliott E. Lambert, Major, with rank from April 30, 1892.

Charles M. Robertson, Surgeon, with rank of Major, to date from June 28, 1892.

Lewis J. Baker, Assistant Surgeon, with rank of Captain, to date from June 28, 1892.

Thomas S. Wilkinson, Regimental Adjutant, with rank of Captain, to date from June 28, 1892.

William J. McCullough, Quartermaster, with rank of First Lieutenant, to date from June 28, 1892.

Myron A. Johnson, Chaplain, with rank of Captain, to date from June 28, 1892.

James D. Glasgow, Battalion Adjutant, with rank of First Lieutenant, to date from June 28, 1892.

Henry C. Haynes, Captain Company E, with rank from June 2, 1892, vice Biddle.

Frank D. McKee, First Lieutenant Company E, with rank from June 15, 1892.

C. C. Stover, Captain Company I, with rank from April 20, 1892, vice Johnson.

George M. Parsons, First Lieutenant Company I, with rank from April 20, 1892, vice Stover.

D. Murray Galusha, Captain Company L, to rank from June 15, 1892 vice Lambert.

George A. Eastman, First Lieutenant Company L, to date June 15, 1892, vice Galusha.

Will A. Clarkson, Second Lieutenant Company L, with rank from June 15, 1892, vice Eastman.

THIRD REGIMENT.

Charles V. Mount, Colonel, with rank from April 30, 1892.

Albert W. Swalm, Lieutenant-Colonel, with rank from April 30, 1892.

Richard J. Gaines, Major, with rank from April 30, 1892.

William H. Evans, Major, with rank from April 30, 1892.

George S. Mahana, Battalion Adjutant, with rank as First Lieutenant to date from June 7, 1892.

Benjamin F. Jones, Second Lieutenant Company C, with rank from May 12, 1892, vice Dean.

Thomas L. Berry, Second Lieutenant Company D, with rank from April 27, 1892, vice Tilton.

William W. Young, Captain Company E, with rank from June 4, 1892, vice Mount.

Frank S. Stone, Captain Company F, with rank from April 30, 1892, vice Fisk.

Orrin E. Hascall, Second Lieutenant Company G, with rank from June 11, 1892, vice Toy.

J. E. Whelan, Captain Company K, with rank from June 10, 1892.

H. J. Boyer, First Lieutenant Company K, with rank from June 10, 1892.

FOURTH REGIMENT.

Charles E. Foster, Colonel, with rank from April 30, 1892.

James Rule, Lieutenant-Colonel, with rank from April 30, 1892.

John R. Prime, Major, with rank from April 30, 1892.

John W. Scott, Major, with rank from April 30, 1892.

William B. Humphrey, Major, with rank from June 4, 1892.

Andrew C. Bergen, Surgeon, with rank of Major, to date from June 17, 1892,

Orville C. Servis, Regimental Adjutant, with rank of Captain, to date from April 30, 1892.

Melvin S. Schermerhorn, Quartermaster, with rank of First Lieutenant to date from June 17, 1892.

Charles H. Stearns, Chaplain, with rank of Captain, to date from June 17, 1892.

Charles O. Bond, Second Lieutenant Company G, with rank from May 24, 1892.

HONORABLY DISCHARGED—RESIGNED.

April 13, Captain H. S. Johnson, Company C, Third regiment.

April 13, Captain J. R. Biddle, Company E, Second regiment.

April 14, Second Lieutenant J. L. Tilton, Company D, Third regiment.

April 19, Second Lieutenant William D. Meservey, Company G, Sixth regiment.

May 12, Brigdier General, E. E. Hasner, Inspector General.

May 24, Second Lieutenant, H. S. Burwell, Company K, Second regiment.

May 25, Captain Matt. Leach, Company K, Third Regiment.

June 3, Company L, First Regiment, Manchester, having fallen below necessary standard of efficiency was disbanded.

June 3, Captain D. H. Finch, Company L, First regiment, mustered out.

June 3, First Lieutenant, Floyd Morse, Company L, First regiment, mustered out.

June 3, Second Lieutenant, Fredrick Hensey, Company I., First regiment, mustered out.

June 14, Major C. H. Cogswell, Surgeon, Third regiment.

June 14, Captain A. M. Linn, Assistant Surgeon, Third regiment.

June 14, Captain E. N. Barrett, Chaplain, Third regiment.

June 14, Lieutenant George S. Mahana, Adjutant, Third regiment.

June 20, Captain John M. Parker, Commissary of Subsistence, Second Brigade.

III. Upon recommendation of regimental commanders the following assignment of companies to battalions is announced for the information of all concerned:

FIRST REGIMENT.

FIRST BATTALION.

Major F. D. Merritt, commanding, West Union.

Company A, Dubuque; Company E, Clinton; Company I, Waukon; Company L, Lyons.

SECOND BATTALION.

Major W. G. Dows, commanding, Cedar Rapids.

Company C, Cedar Rapids; Company G, Vinton; Company H, Independence; Company M, West Union.

THIRD BATTALION.

Major John McBirney, commanding, Charles City.

Company B, Waterloo; Company D, Charles City; Company F, Waverly; Company K, Osage.

SECOND REGIMENT.

FIRST BATTALION.

Major John Rix, commanding, Ft. Madison.

Company H, Burlington; Company A, Keokuk; Company E, Centerville; Company F, Ft. Madison.

SECOND BATTALION.

Major D. V. Jackson, commanding, Muscatine.

Company C, Muscatine; Company M, Tipton; Company D, Washington; Company B, Davenport.

THIRD BATTALION.

Major E. E. Lambert, commanding, Newton.

Company K, Grinnell; Company I, Iowa City; Company L, Newton; Company G, Ottumwa.

THIRD REGIMENT.

FIRST BATTALION.

Major John C. Loper, commanding, Des Moines.

Company A, Des Moines; Company D, Indianola; Company H, Des Moines; Company F, Oskaloosa.

SECOND BATTALION.

Major R. J. Gaines, commanding, Greenfield.

Company G, Creston; Company I, Bedford; Company B, Villisca; Company M, Greenfield.

THIRD BATTALION.

Major W. H. Evans, commanding, Red Oak.

Company E, Shenandoah; Company C, Glenwood; Company K, Red Oak; Company L, Council Bluffs.

FOURTH REGIMENT.

FIRST BATTALION.

Major J. R. Prime, commanding, Des Moines.

Company A, Mason City; Company B, Perry; Company G, Ft. Dodge; Company I, Boone.

SECOND BATTALION.

Major J. W. Scott, commanding, Eldora.

Company D, Hampton; Company K, Toledo; Company L, Eldora; Company M, Marshalltown.

THIRD BATTALION.

Major W. B. Humphrey, commanding, Sioux City.

Company C, Webster City; Company E, Hull; Company F, Algona; Company H, Sioux City.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS, }
No. 16. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE. }
DES MOINES, July 19, 1892. }

I. The following organizations are detailed to represent the Iowa National Guard in the military ceremonies attending the dedication of the buildings of the World's Columbian Exposition at Jackson Park, Chicago, Illinois, October 11, 12, and 13, 1892.

First Regiment, Col. Frank W. Mahin, Commanding.

Second Regiment, Col. P. W. McManus, Commanding.

This tour of duty will be substituted for the regular annual encampment of the above regiments.

II. The following organizations will hold themselves in readiness to assemble for a six days tour of camp duty at places and upon dates to be announced in subsequent orders.

Third Regiment, Col. C. V. Mount, Commanding.

Fourth Regiment, Col. C. E. Foster, Commanding.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 17. }

STATE OF IOWA, }
ADJUTANT GENERAL'S OFFICE, }
Des Moines, July 28, 1892.

The following appointment upon the staff of the Commander-in Chief is announced, commission having been issued accordingly to date from July 27, 1892:

Colonel Thomas F. Cooke, of Algona, General Inspector of Small Arms Practice.

He will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 18 }

STATE OF IOWA, }
ADJUTANT GENERAL'S OFFICE, }
Des Moines July 28, 1892.

The attention of the National Guard is directed to the following sections of the military Code, as amended by the Twenty-fourth General Assembly:

SEC. 27. The Iowa National Guard shall adopt the uniform of the army of the United States, subject to such modifications as shall be prescribed by the Commander-in-chief.

SEC. 37. Every soldier of the Iowa National Guard shall provide and keep himself provided with a uniform, according to the rules and regulations prescribed by law, and subject to such restrictions, limitations and alterations as the Commander-in-chief may direct.

In accordance with the above it is ordered that the following articles shall constitute the uniform of enlisted men of the Iowa National Guard, until otherwise ordered:

Black Helmet, Cork Helmet, Forage Cap, Overcoat, Dress Coat, Blouse, Trousers, Canvass Leggings, Berlin Gloves.

Officers will provide themselves with the full uniform of their rank.

It is further ordered that the clothing allowance of all officers or enlisted men not uniformed in accordance with the above instructions by October 1, 1892, shall be withheld.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS, }
NUMBER 19. }

STATE OF IOWA, }
ADJUTANT GENERAL'S OFFICE, }
Des Moines, July 30, 1892.

I. For the tour of duty in connection with the dedication ceremonies of the World's Columbian Exposition, to which the First and Second Regi-

ments were assigned by G. O. No. 15, A. G. O., July 19, 1892, it is ordered that these regiments form a brigade to be known and designated as the "Provisional Iowa Brigade," under command of Brigadier General, *W. L. Davis*, commanding Second Brigade, to whom Regimental commanders will report upon arrival in Chicago.

II. That the Iowa National Guard may be creditably represented on this occasion company commanders are directed to select for this tour of duty, only such members of their commands as are prepared to give to the service the extra time and hard work necessary to perfect themselves in their duties, and recruits who enlist within thirty days immediately preceding shall not be eligible for duty.

III. To secure uniformity each company commander is ordered to report for duty with three officers, two musicians and forty enlisted men. In no case shall this number be exceeded without special authority from this office. In case there are not a sufficient number of men available for duty upon the rolls of any company, the company commander shall forward to this office through regular channels, a statement of such deficiency, whereupon a temporary assignment will be ordered from other organizations to increase the strength of such company to the proper standard.

IV. On or before October 1, 1892, every company commander of the Third and Fourth Regiments will forward to this office through regular channels, the names of those two enlisted men in his company whose attention to military duty during the current season has been most meritorious, who shall be liable to assignment to duty in accordance with the provisions of paragraph III.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 20. }

STATE OF IOWA, }
ADJUTANT GENERAL'S OFFICE, }
Des Moines, July 30, 1892.

I. So much of General Orders No. 16, dated A. G. O. July 19, 1892, as prescribes the period for which the encampments of the Third and Fourth Regiments shall be held, is hereby revoked.

II. The tour of camp duty for these regiments shall be for the period of seven days each and shall be held as follows:

Fourth regiment, *Col. C. E. Foster*, commanding, commencing on Saturday, September 3rd at Sioux City.

Third regiment, *Col. C. V. Mount*, commanding, commencing on Saturday, September 10th, at Sioux City.

III. No substitutes will be taken to camp, and recruits who enlist within the thirty days immediately preceding the date fixed for the encampment of their respective commands, will not be eligible for duty, and must not be included in any musters or reports, but this restriction will not extend to cases of re-enlistment. In this connection special attention is called to the requirement that to complete an enlistment, a duplicate of the enlistment paper must be filed in this office.

IV. The necessary orders for the establishment of tours of service in these encampments, will be issued by their respective commandants, who are charged with the enforcement of all regulations and customs relative to the same, to the end that the greatest possible benefit to the guard may be derived therefrom.

V. Subsequent orders will designate the routes and trains by which transportation will be furnished, and will be accompanied by requisitions for the same. Transportation will be furnished for two cooks for each company, band and non-commissioned staff, and four for each regimental headquarters. Aside from cooks, no persons can be included on requisition for transportation except members of the Guard in uniform.

VI. Regimental commanders, quartermasters, with quartermaster and commissary-sergeants will report for duty at the quarters assigned to their respective regiments, not later than 11:00 A. M., on the Thursday preceding the commencement of their respective encampments, and will proceed with the establishment of the several camps and the execution of all details pertaining thereto, subject to such general or special directions as may emanate from this office in the meantime.

VII. During the period of the annual encampments, the inspecting officers will observe carefully the efficiency of each company and regiment in drill, discipline, military courtesy, guard duty, care of arms, uniforms, etc., in fine, their knowledge of all the details of the soldier's duty in camp and on the field; they will be present, as far as possible, at all drills and ceremonies, for the purpose of inspecting critically all maneuvers and exercises, locating the responsibility for all serious errors in the execution of the prescribed tactics and customs of the service. In this duty one or more officers of the army detail may be invited to assist. At the close of each day, the inspecting officer will present to the regimental commander a brief synopsis of the errors detected, which shall be posted upon the regimental bulletin board to the end that errors may be corrected and avoided in subsequent drills.

VIII. The time of muster for pay and clothing allowance will be arranged by regimental commanders and the inspecting officers, hours being selected that will not conflict with the established routine of the camp.

Muster rolls will be sent direct to company commanders, from this office. They will be prepared in triplicate by entering on them the name of each officer and enlisted man of the organization, with date of rank of officers and date of enlistment of the men. These rolls must contain all names appearing on the last previous muster roll except the names of men reported upon last muster-roll as discharged prior to that date, following which will be entered the names of all men who have subsequently enlisted up to and including the date of muster. Opposite the names of all men, discharged since last previous muster, must be entered in red ink, the date and reason of such discharge.

Inspecting officers will see that requisitions for transportation, morning reports, and muster and pay-rolls correspond. These officers will do this before leaving camp, thus avoiding the trouble and delay of doing it afterward.

IX. Any company that fails to show, on entering camp, reasonable proficiency in company drill, and in the manual of arms and is uninstructed in military courtesies and guard duty or grossly deficient in uniform will be liable for special inspection with a view to disbandment.

X. Absolute, prompt and unhesitating obedience to orders is demanded, and must be exacted of every one, high and low, officer and enlisted man, and regimental commanders are, and will be held responsible for the discipline and proper instruction of their respective commands.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS. }
NUMBER 21. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, August 18, 1892. }

Upon recommendation of Colonel C. E. Foster, commanding the Fourth Regiment, the following transfer of companies and re-assignment of officers in that Regiment is announced for the information of all concerned:

1. Company "C" to be transferred from Third Battalion, Major W. B. Humphrey, commanding, to Second Battalion, Major J. W. Scott, commanding.

2. Company "L" to be transferred from Second Battalion, Major J. W. Scott, commanding, to Third Battalion, Major W. B. Humphrey, commanding.

The commanding officer of the above companies will report at once by letter to their respective Battalion commanders.

3. Lieutenant N. P. Hyatt, is hereby relieved from duty as Adjutant Third Battalion and assigned to duty as Adjutant Second Battalion. He will report accordingly by letter to Major J. W. Scott, commanding Second Battalion.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS. }
NUMBER 22. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, August 18, 1892. }

I. The manual of Guard Duty recently compiled under a Board of Army Officers under the direction of the Secretary of War, which conforms to the new drill regulations, is adopted for the government of the Iowa National Guard in the performance of guard duty. (Copies of this manual may be procured from the publishers of the National Guardsman, Waterbury, Conn., at twenty cents per copy; in lots of fifty, fifteen cents each; in lots of one hundred, twelve and one-half cents each.)

II. General Orders, No. 6, series of 1890, are hereby revoked.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 23. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, August 18, 1892. }

I. To form a basis for the selection of a rifle team to represent the Iowa National Guard at the Third Annual Competition of the Military Rifle Association, to be held at Camp Sheridan, Chicago, Illinois, October 14, 15, 17, 18, 1892, it is hereby ordered that each regimental Inspector of Small Arms Practice shall forward to the General Inspector of that department, through proper channels, not later than October 1st, a list containing the names and records of the fifteen members of each regiment who shall have attained the highest average during the current season in known distance and skirmish firing. From this list the General Inspector of Small Arms Practice shall select the names of the thirty best qualified officers and enlisted men to constitute the State Rifle Team for the ensuing year.

II. The State Rifle Team will assemble at a point to be announced in subsequent orders, Monday, October 3rd, for six days' instruction and preliminary competition.

III. Colonel T. F. Cooke is appointed Team Captain. He will be obeyed and respected accordingly.

IV. The Team Captain is charged with the arrangement of the details for the service herein ordered. He will designate the members of the team who are to act as principals, alternates, coaches, range officers, markers, scorers, and trumpeters, during the inter-State competition, and upon return to his post will submit to this office a full and detailed report of their tour of duty.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 24. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, August 29, 1892. }

The following schedule of routes and trains by which the companies of the Third and Fourth Regiments are directed to assemble for camp duty is published for the information of all concerned:

FOURTH REGIMENT

Going—Saturday, September 3, 1892.

Company A, (Mason City), on train No. 1, C., M. & St. P., (I. & D. Div.), to Canton; thence on special train, C., M. & St. P., to camp.

Company B, (Perry), on train No. 1, C., M. & St. P., (main line), via Manilla.

Company C, (Webster City), on train No. 1, Ill. Cen.

Company D, (Hampton), on train No. 3, Iowa Cen., to Mason City; thence on train No. 1, C., M. & St. P., (I. & D. Div.), to Canton; thence on special train, C., M. & St. P., to camp.

Company E, (Hull), on train No. 1, C., M. & St. P., (I. & D. Div.), to Canton; thence on special train, C., M. & St. P., to camp.

Company F, (Algona), on train No. 1, C., M. & St. P. (I. & D. (Div., to Canton thence on special train, C., M. & St. P., to camp.

Company G, (Ft. Dodge), on train No. 1, Ill. Cen.

Company H, (Sioux City), on train of Riverside Park Railway Co., to reach camp not later than 11:00 A. M.

Company I, (Boone), on train No. 5 and 11, C. & N. W. via Carroll and Onawa.

Company K, (Toledo), on train No. 1, C., M. & St. P., (main line), via Manilla.

Company L, (Sioux City), on train of Riverside Park Railway Co., to reach camp not later than 11:00 A. M.

Company M, (Marshalltown), on train No. 5 and 11, C. & N. W., via Carroll and Onawa.

Returning—Saturday, September 10, 1892.

Company A, (Mason City), on special train, C., M. & St. P., leaving Sioux City about 10:00 P. M., Friday, September 9th, to Canton; thence on train No. 2, C., M. & St. P.

Company B, (Perry), on train No. 2, C., M. & St. P., via Manilla.

Company C, (Wester City), on train No. 4, Ill. Cen.

Company D, (Hampton), on special train, C., M. & St. P., to Canton, leaving Sioux City about 10:00 P. M., Friday, September 9; thence on train No. 2, C., M. & St. P., to Mason City; thence on train No. 2, Iowa Cen.

Company E, (Hull), on special train, C., M. & St. P., to Canton, leaving Sioux City about 10:00 P. M., Friday, September 9; thence on train No. 2, C., M. & St. P.

Company F, (Algona), on special train, C., M. & St. P., to Canton, leaving Sioux City about 10:00 P. M., Friday, September 9; thence on train No. 2, C., M. & St. P.

Company G, (Ft. Dodge), on train No. 4, Ill. Cen.

Company H, (Sioux City), on train of Riverside Park R'y Co.

Company I, (Boone), on train No. 10, Sioux City and Pacific to Onawa; thence on train No. 12, C. & N. W., to Carroll; thence on train No. 8, C. & N. W.

Company K, (Toledo), on train No. 2, C., M. & St. P., via Manilla.

Company L, (Sioux City), on regular train of Riverside Park R'y Co.

Company M, (Marshalltown), on train No. 10, Sioux City and Pacific, to Onawa; thence on train No. 12, C. & N. W., to Carroll; thence on train No. 8, C. & N. W.

THIRD REGIMENT.

Going—Friday, September 9, 1892.

Regimental Band, (Centerville), on train No. 1, Keokuk and Western, to Van Wert; thence on train No. 3, H. & S., to Shenandoah; thence on train No. 160, C., B. & Q., to Red Oak; thence on special train, C. B. & Q., leaving Red Oak about 10:00 P. M., to Council Bluffs; thence on special train, C. & N. W.

Company A, (Des Moines), on train No. 1, D. M., N. & W. to Madrid; thence on train No. 1, C., M. & St. P., Saturday, September 10, via Manilla.

Company B, (Villisca), on special train, C., B. & Q., leaving Villisca about 9:00 P. M., to Council Bluffs; thence on special train, C. & N. W.

Company C, (Glenwood), on special train, C., B. & Q., leaving Glenwood about 11:00 P. M., to Council Bluffs; thence on special train, C. & N. W.

Company D, (Indianola), on train No. 320, C., R. I. & P., to Des Moines; thence on train No. 1, D. M., N. & W., to Madrid; thence on train No. 1, C., M. & St. P., via Manilla.

Company E, (Shenandoah), on train No. 160, C., B. & Q., to Red Oak; thence on special train, C., B. & Q., leaving Red Oak about 10:00 P. M., to Council Bluffs; thence on special train, C. & N. W.

Company F, (Oskaloosa), on train No. 251, C., R. I. & P., to Des Moines; thence on train No. 1, D. M., N. & W., to Madrid; thence on train No. 1, C., M. & St. P., Saturday, September 10, via Manilla.

Company G, (Creston), on special train, C., B. & Q., leaving Creston at 8:00 P. M. to Council Bluffs; thence on special train, C. & N. W.

Company H, (Des Moines), on train No. 1, D. M., N. & W., to Madrid; thence on train No. 1, C., M. & St. P., Saturday, September 10, via Manilla.

Company I, (Bedford), on train No. 134, C., B. & Q., to Creston; hence on special train, C., B. & Q., leaving Creston at 8:00 P. M., to Council Bluffs; thence on special train, C. & N. W.

Company K, (Red Oak), on special train, C., B. & Q., leaving Red Oak about 10:00 P. M., to Council Bluffs; thence on special train, C. & N. W.

Company L, (Council Bluffs), on special train, C., & N. W., leaving Council Bluffs about 1:00 A. M., Saturday, September 10.

Company M, (Greenfield), on train No. 140, to Creston; thence on special train C., B. & Q., leaving Creston at 8:00 P. M., to Council Bluffs; thence on special train C. & N. W.

Returning—Saturday, September 17, 1892.

Regimental Band, (Centerville,) on train No. 2, Friday, Sept. 16, Sioux City & Pacific to Missouri Valley; thence on train No. 11, C. & N. W., to Council Bluffs, thence on train No. 4, C., St. J. & C. B., to Pacific Junction; thence on train No. 6, C., B. & Q., to Red Oak; thence on train No. 161, C., B. & Q., to Shenandoah; thence on train No. 4, H. & S., and K. & W., to Centerville.

Company A, (Des Moines), on train No. 2, via Manilla to Herndon; thence on train No. 8, D. M., N. & W.

Company B, (Villisca), on special train S. C. & P., leaving Sioux City about 9:00 A. M., to Council Bluffs; thence on train No. 12, C., B. & Q.

Company C, (Glenwood), on special train, S. C. & P., leaving Sioux City about 9:00 A. M., to Council Bluffs; thence on train No. 12, C., B. & Q.

Company D, (Indianola), on train No. 2, C., M. & St. P. via Manilla, to Herndon; thence on train No. 8, D. M., N. & W. to Des Moines; thence on special train, C., R. I. & P. to Indianola.

Company E, (Shenandoah), on special train, S. C. & P., leaving Sioux City about 9:00 A. M., to Council Bluffs; thence on train No. 10, C., B. & Q., to Red Oak; thence on train No. 167, C., B. & Q.

Company F, (Oskaloosa), on train No. 2, C., M. & St. P., via Manilla to Herndon; thence on train No. 8, D. M., N. & W., to Des Moines; thence on train No. 204, C., R. I. & P.

Company G, (Creston), on special train, S. C. & P., leaving Sioux City about 9:00 A. M., to Council Bluffs; thence on train No. 10, C., B. & Q.

Company H, (Des Moines), on train No. 2, C., M. & St. P., via Manilla to Herndon; thence on train No. 8, D. M., N. & W.

Company I, (Bedford), on special train, S. C. & P., to Council Bluffs; thence on train No. 12, C., B. & Q., to Creston; thence on train No. 131, C., B. & Q.

Company K, (Red Oak), on special train, S. C. & P., leaving Sioux City about 9:00 A. M., to Council Bluffs; thence on train No. 10, C., B. & Q.

Company L, (Council Bluffs), on special train, S. C. & P., leaving Sioux City, about 9:00 A. M.

Company M, (Greenfield), on special train, S. C. & P., leaving Sioux City about 9:00 A. M., to Council Bluffs; thence on train No. 10, C., B. & Q., to Creston; thence on special train, C., B. & Q.

II. Unless otherwise directed field and staff officers will travel with companies nearest their stations.

III. Advance details will not be necessary, but an advance party of not exceeding three men from each company will be permitted, provided application be made to this office for transportation on regular trains.

IV. Troops moving via the C., M. & St. P. will arrive at and depart from the camp grounds; troops moving by other lines will arrive at and depart from the Sioux City stations. The latter will be transferred to and from camp by the Riverside Park Railway Company. Regimental quartermasters will make the necessary arrangements accordingly.

V. No meals en route to and from camp will be paid for by the State except in cases where a definite arrangement has been made through this office. Companies A, B, C, D, I, K, M, Fourth Regiment, and Companies A, D, F, H, Third Regiment, should be provided with tin cups and cooked rations for one meal before leaving company stations. Liquid coffee will be issued to Companies A and D, Fourth Regiment, at Spencer; to Companies B and K, Fourth Regiment, at Manilla; to Companies I and M, Fourth Regiment, at Carroll; to Companies A, D, F and H, Third Regiment, at Manilla; to Third Regiment Band, at Red Oak.

For the return trip the following companies should be provided with tin cups and cooked rations for one meal:

Companies A, B, C, D, F, G, I, K and M, Fourth Regiment.

Companies A, B, C, D, E, F, G, H, I, K, M, and band, Third Regiment.

Liquid coffee will be issued to Companies A, D, and F, Fourth Regiment, at Spencer; to Companies B and K, Fourth Regiment, and to Companies A, D, F and H, Third Regiment, at Manilla; to Companies I and M, Fourth Regiment, at Carroll; to Companies B, C, E, G, I, K and M, Third Regiment, at Council Bluffs; to Third Regiment Band, at Red Oak and Humeston.

VI. Arrangements have been made to provide a separate coach for each Company. Company Commanders are directed to report to this office any failure on the part of transportation companies to provide proper service accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 25. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, August 30, 1892. }

The following announcement is made for the information of all concerned:

I. In compliance with a request of the Governor of Iowa, the Acting Secretary of War has detailed a battalion from the Second Infantry, U. S. A., consisting of about sixty enlisted men with a proper complement of officers, to encamp with the Fourth and Third Regiments, Iowa National Guard, at Sioux City, from September 3d to 17th, both inclusive.

II. The Commanding Officers of the State camps are directed to arrange their daily routine of camp duty in a manner that will insure the highest possible benefit from the presence of the regular troops and they will see that facilities for instruction and observation are extended to officers of the army detailed for that purpose.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 26. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, August 30, 1892. }

Lieutenant Alfred C. Sharpe, Twenty-second Infantry, U. S. A., having been detailed by the Acting Secretary of War to inspect and instruct the Third and Fourth Regiments of the Iowa National Guard during their encampments at Sioux City, and to make a full report of their condition to the Adjutant-General of the Army, he will be obeyed and respected accordingly, and the officers and men of the guard will extend to him every facility for the performance of his duties.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 27. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, August 30, 1892. }

A board of officers is hereby ordered to assemble at the State Arsenal, Thursday, September 1st, 1892, at 9:00 A. M., to investigate the causes which resulted in the shooting of Private Clifton St. John, Company A, Third Regiment, Thursday, August 25, 1892, and to locate the responsibility for the violation of existing orders accountable for the same. The board will consist of the following officers:

Brigadier-General James R. Lincoln, Inspector General
Lieutenant-Colonel A. W. Swalm, Third Regiment.
Lieutenant-Colonel G. W. Weeks, A. A. G., Second Brigade.
Brigadier-General W. H. C. Jaques, Judge Advocate General.

The board shall without delay report the evidence adduced with a statement of the facts, and an opinion thereon, to the Commander-in-chief,

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 28. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, August 30, 1892. }

The following special regulations applying to the annual encampments or similar tours of duty are promulgated for the information, guidance and observance of all concerned:

1. The hours of service will be set by the camp commander based on the following schedule:

- { First (or Musicians') call for Reveille (interval of 15 minutes).
- { *Reveille.*
- { Assembly for roll call—immediately after reveille.
- Fatigue call* by musicians of the guard.
- { First call for church immediately followed by assembly (five minutes interval).
- { *Church call.*
- { First call for breakfast (five minutes interval).
- { *Breakfast mess call.*
- Sick call* by musicians of the guard.
- First sergeant's call* by musicians of the guard.
- School call* by musicians of the guard.
- { Guard mounting (five minutes interval).
- { Assembly for formation (ten minutes interval).
- { *Adjutant's call for guard mounting.*
- { First call for drill (five minutes interval).
- { *Drill call* immediately followed by assembly for formation (five minutes interval).
- { *Adjutant's call.*
- Recall* by a musician of the guard.
- { First call for dinner (five minutes interval).
- { *Dinner mess call.*
- School call* by musicians of the guard.
- { First call for drill (five minutes interval).
- { *Drill call* and assembly (five minutes interval).
- { *Adjutant's call.*
- Recall* by a musician of the guard.
- Fatigue call* by musicians of the guard.
- { First call for supper (five minutes interval).
- { *Supper mess call.*
- { First call for dress parade (ten minutes interval).
- { Assembly for formation and roll call (ten minutes interval).
- { *Adjutant's call for dress parade.*
- { Or if there be no dress parade,
- { First call for retreat (five minutes interval).
- { Assembly for formation and roll call (five minutes interval).
- { *Retreat.*
- { First call for tattoo (five minutes interval).
- { *Tattoo.*
- Taps* by a musician of the guard.

Company bearers drill at same time as *school call* to details from each company.

- { On Sunday first call for church ten minutes before church call.
- { *Church call* at such hours as may be designated by regimental commanders.

At the *first call for reveille*, officers and men will rise and dress, and place their tents in order, airing the bedding, blankets, etc., and raising the floors of the tents.

At the first sound of the *assembly*, companies will form for roll call, and the formation must be completed at the last sound of the assembly; the formation of a company must be attended by at least one of its officers. Immediately after the assembly the roll is called, followed by notice to those who desire medical advice, to report, as soon as dismissed, to the first sergeant; the first sergeant then reports the result of the roll call to the officer present and dismisses the company, first making a detail to procure the commissary issue. The men will then continue to place their tents in order and police the ground around them and the company street, under the supervision of the sergeants and corporals of the company.

At *fatigue call* the policing of the grounds will be done (or finished) and the tents dressed as prescribed in Section III of this order.

At the *first call* for church and the *assembly* the companies will be formed, and at *church call* marched by the first sergeants to the designated place for holding the services.

At the *first call* for *breakfast* companies will be formed, and at *mess call* marched by the first sergeants to the mess tents.

At *first sergeants' call*, the first sergeants will repair promptly to the adjutant's office, prepared to take down in writing orders dictated to them and the details made from their respective companies.

At *sick call* the sick will be marched by the first sergeant, or a non-commissioned officer detailed by him, to the hospital; the non-commissioned officer will present the sick report to the medical officer and in due course of time return with it to the first sergeant. If there be no sick, a sick report need not be made.

At *school call* all officers and non-commissioned officers will promptly assemble at the designated places for instruction.

At the call for *guard mounting*, the men detailed for guard and as supernumeraries will prepare to fall in; at the first sound of the *assembly* following it, the first sergeants will form their respective details, inspect arms and uniforms closely; replace men not up to the standard of neatness; instruct their supernumeraries and non-commissioned officers in their positions at guard mounting; and at the first sound of the *march* following the *adjutant's call*, they will march them off. The first sergeant is responsible for his guard detail.

At the *first call* for *drill*, officers and men will prepare for drill, and at the first note of the *assembly*, immediately after *drill call*, they will fall in, and companies will be formed. At the first sound of the *march* following the *adjutant's call* the companies will be marched promptly from the company streets to the place for the formation of the battalion, in such order that the first company on the line will have the lead. The battalion should be formed promptly, from three to five minutes being sufficient.

At the *first call* for *dinner*, companies will be formed, and at *mess call* marched by the first sergeants to the mess tents.

At *first call* for *supper*, companies will be formed, and at *mess call* marched by the first sergeants to the mess tents.

At the *first call* for *dress parade*, officers and men will prepare to fall in; at the first sound of the *assembly*, companies will be formed, roll will be called, and company commanders will inspect their respective companies as to their general appearance; at the *march* following the adjutant's call, the companies will be marched on promptly in succession in such manner, that the color company, which should march off at the first note of the march, will have the lead, and companies

which should come on the line before others have precedence of the latter; the formation of line for dress parade should under no circumstances occupy more than five minutes.

At the *first call* for *retreat* or *undress parade*, officers and men prepare to fall in with uniform and with or without arms as ordered at the time, generally in undress uniform and without arms; at the first sound of the *assembly*, formations are made, roll is called, and the officer in command brings the company to parade rest, or if a general formation be ordered, marches his company on the line; after *retreat* has been sounded, the officer brings his company to attention and directs the first sergeant to dismiss it, but if a general formation have taken place, he does not give these orders until the adjutant has dismissed the parade.

At *tattoo* all noises and loud talking must cease.

At *taps* lights must be extinguished and an inspection of quarters shall be made by an officer of each company, designated by the company commander, who will report to the officer of the day the names of all enlisted men who may be absent without leave; this officer should walk his company street after *taps* until absolute quiet is assured and turn out on the slightest breach of discipline in his company during the night.

II. When a company or detail falls in, it does so at the head of the company street, i. e., the end nearest to the officers' tents; if the formation be for guard mounting, battalion drill, or dress parade, the head of the company or detail should show clear of the tents, so as to be observed by the adjutant or officer in charge of the general formation; when there are two companies in a street, the company of the senior officer forms nearest the head of the street; the company first to come on the line marches out first. The street between the tents of the company officers and the heads of company streets is known as the "officers' street."

Formations for all roll calls should be carefully and promptly conducted. Men should fall in at the first sound of the assembly. As soon as a man takes his place in the ranks, he should be at attention. First sergeants should be at attention in front of the center of their companies until their presence is required elsewhere.

At the first formation in camp the company may fall in as prescribed for sizing the same; after that the formation is to be in accordance with section 187, Infantry Drill Regulations.

File-closers should be constantly vigilant, watch the men, pay attention to commands and never allow talking, gazing about or inattention in the ranks. Their instructions should be given quietly and in such manner as not to interfere with the commands of the commanding officer. They should see that their own line is dressed and their distances preserved.

When men in ranks are spoken to by file-closers for errors committed no reply should be made.

The officer present at reveille and undress parade (the latter generally known as retreat) reports the result of the roll call to the adjutant, and he to the regimental commander. The field officers should be present at these formations, and see that they are made promptly and properly by the companies of their respective battalions.

III. The members of the guard coming off duty one day, are constituted the regular fatigue party or general police for the next day, and will report at the first fatigue call of the day to the senior non-commissioned officer of the old guard, who should prepare, while on guard, a list of their names and companies. This non

commissioned officer will report the men absent and present to the officer of the day. The formation will be made at the guard tents.

The policing, except of company quarters, will be in the charge of the senior non-commissioned officer of the guard, under the orders of the officer of the day; at first call for breakfast the men will be permitted to join their companies, to report again immediately after breakfast if the policing be not finished.

The policing of the company quarters is under the charge of the company quartermaster sergeant, assisted by the sergeants and corporals of the company, who set the whole company at work.

The policing must be finished and tents ready for inspection at the first call for guard mounting.

As there will be no old guard available on the first day in camp, a detail must be ordered for this purpose by regimental commanders equal to the guard detail.

The ground to be policed by the troops will be the space occupied by them and that indicated by the camp commander. Companies police their quarters which includes the street as far back as the rear of the company officers' tents on one end and the rear of the company kitchen on the other; the general police covers the remainder of the camp to be policed by the troops; where two companies join both are responsible for the space between the backs of the tents. Where two companies face on the same street each will police its respective half.

Every day, weather permitting, the tent floors must be raised before reveille, and remain raised until the conclusion of the morning services (or half an hour). Beds and blankets should be well aired at the same time. Tents and grounds must be kept scrupulously clean, and the grass growing between the back of the tents must be kept trimmed and in good order; the work must be done promptly; and while the ground must be kept scrupulously clean, this does not mean that all loose earth must be swept up and hauled off.

Tents will be dressed for an inspection every morning immediately before or after guard mounting and at the afternoon fatigue call as follows:

The interior of the tent should be well aired; front of the tent open; walls looped up if the weather permits; tent floor clean; bedding piled neatly in back end of tent; blankets folded once each way and piled on top of bedding; overcoats folded once lengthwise and piled on blankets; other clothing folded lengthwise and piled neatly on overcoats; helmets or caps with ornaments to the front on top of clothing; blanket bags set on floor on end, roll up, flap to front; boot and shoes clean and placed in an orderly way on floor by side of bedding; wash basins empty and clean upside down on floor by side of bedding; stools on either side of tent; accoutrements hung on board or rope strung high from one upright pole to the other and buckled, clean towels hung on same board or rope. In minor details there must be uniformity in each company.

Unoccupied tents must be looped up, front open and prepared for inspection as well as those occupied.

Companies will follow this method of dressing tents unless they first secure permission from the inspecting officer to use another method, presenting same in writing. Tents of the same company must be dressed uniformly.

The inspector of the camp will make an inspection each day, before or after guard mounting, and report the result thereof to camp headquarters. The battalion commanders will meet him when he arrives in the camp of their respective battalions; and the company commanders at their respective quarters.

The surgeon will make two sanitary inspections each day, one in the forenoon and one in the afternoon, and report the result of each inspection to camp headquarters.

Company inspections by company commanders, or by the battalion or regimental commander, if he so desire, will take place Sundays at 9:30 A. M., and will be

merely of dress and general appearance, without arms and informally, of the quarters.

The quartermaster will designate the place where refuse matter from the camp proper may be deposited, and will cause the collected matter to be removed each day at guard-mounting. Commanding officers will prohibit the depositing of refuse matter after guard-mounting, or anywhere else than at the appointed place.

IV. The nature of drills will be specified by the camp commander from time to time; due attention will be given to extended order drill, by company and battalion, and there should be instruction in riot duty, outpost duty, formations of advance and rear guards, marches, flankers, patrols and office duties.

Each battalion of the regiment will be required to devote one drill to outpost duty, one to advanced guard duty, (in conjunction with the battalion on outpost), and one to riot duty.

Commanding officers of battalions and companies should not use the drill ground as a place for theoretical instruction except when absolutely necessary. Men should not be kept at attention during long explanations. The movements should be rapid and varied to sustain the interest of the officers and men. Dressing should be prompt, and when only a few men are out of the alignment they should be spoken to by name or designated by the company commander after the command "front" is given; the whole command should not be compelled to wait for the slowness of one or two men. Soldiers are, and should be addressed as men; the word "boys" is not found in the drill regulations.

Officers at drill when they are to take a prescribed position must hasten to it, not walk leisurely. The sword should be at "carry," except at parade rest, order arms and when marching in double time; it should not be lowered into both hands when wheeling, nor the point dropped under other circumstances; nor should it be transferred to the left hand.

Equalization should be prompt, and not be a cause of delay as it too often is; an adjutant should be able to tell from his reports the exact number of men of each company due for drill, and make his preparations for equalization before drill call; if there be a discrepancy of more than two or three men between his figures and the first sergeant's report, he should, after drill, report the facts to his commanding officer, who should call for an explanation. A first sergeant reports the strength of his company to the adjutant as comprising (*so many*) sergeant's (this includes corporals acting as sergeants) and (*so many*) files, and obtains these numbers before reporting his company to his captain; he reports to the adjutant as soon as he has reported to his captain, and on returning reports orders received to the latter, who will direct him to carry out the same. Should it become necessary to re-form the company, the captain will direct the first sergeant to do so, and having done so, the latter will report to the captain, "Sir, the company is re-formed," and take his post.

Commanding officers will cause their musicians to report to the chief trumpeter of the regiment for instruction. He will impart proper instructions to the musicians during drill hours and at such other times as he may select, and report absentees to the adjutant of the regiment. All calls not expressly prescribed to be sounded by the musicians of the guard, will be sounded by all the other field musicians on the color line; for this purpose and for ceremonies all the field musicians will therefore be united. The drum major is under the immediate orders of the regimental adjutant.

Bands are under the immediate orders of the regimental adjutants.

V. Schools of instruction will be ordered by commanding officers of regiments for the officers and non-commissioned officers of their respective commands, to take place at school call. At these schools errors and omissions, or violations of orders, regulations or customs of service, that have been noted by the commanding officers themselves, or to which their attention has been called, will be pointed out, so that they may be avoided thereafter.

VI. No one is excused from dress parade or review except the sick, line officers senior in rank to the commanding officer of the parade, and those absent on duty or with authority from the camp commander; company commanders may excuse one or two men for the purpose of guarding the company streets and quarters while the companies are out on parade.

VII. The officers of the day and of the guard are under the exclusive orders of the camp commander. The officer of the day is responsible for the proper and correct performance of guard duty, and especially that during the day time each relief, after the first is posted, will be assembled by the officer of the guard at least half an hour before going on post, and properly instructed in the duties of sentinels. Challenging will commence at taps and cease at broad daylight.

The detail for camp guard will consist of one captain, as officer of the day, two lieutenants, two sergeants, three corporals, two musicians, and at least twenty-five privates.

The adjutant will notify the officers detailed of their positions, and the first sergeants of the positions of the non-commissioned officers, so that the latter may be properly instructed by the former. This notification for each day's detail will be made at first sergeants' call *the day previous*. The first sergeants will immediately following make the required details from their companies, notifying the men, and during the day will have them instructed in the duties of a sentinel.

The first officer of the day will at once make requisition for the following articles which the quartermaster is authorized to issue for the use of the guard:

Bedding for two-thirds of the guard.	Two wheelbarrows.
Ten camp stools.	Four rakes.
Twenty candles.	Four shovels.
Five candlesticks.	Two sickles.
Three lanterns—and oil.	One flag.
One table.	One halliard.
Five brooms.	Two wooden pails.

These articles will be placed on the guard report, and turned over by each officer of the guard to his successor, who will verify the same, and receipt therefor on the guard report. The officer of the guard relieved at guard mounting of the last day of the camp season, will before guard mounting turn in the property for which he is responsible, to the quartermaster and take the latter's receipt on his guard report.

The detail to fire the morning and evening gun (if used) and salutes will report for orders to the officer of the day, who will be responsible for the prompt and proper firing of the guns. The *morning gun* will be fired at the first note of reveille; the *evening gun* at the last note of retreat. The firing of salutes will commence at the moment that the person saluted arrives opposite the guard house, or at such time as may be ordered by the camp commander.

A supernumerary in the guard detail is to supply the place of any man of the regular detail who may not be accepted as fit at guard mounting, or of any man who may afterward, during the tour of guard duty, for any reason be relieved

from that duty. The supernumerary, after guard mounting, and while awaiting a call for his services on the guard, is not, strictly speaking, "a member of the guard," and hence is liable for other duty; nevertheless he is a man who has been ordered to hold himself in readiness for guard duty at any moment, and cannot absent himself from the camp during this tour of guard duty. These obligations of supernumeraries should be made known to them by their respective first sergeants.

VIII. Company morning reports must be sent to the office of the regimental adjutant by church call. The medical officers will send in their sick reports by guard mounting. The consolidated reports, accompanied by the reports of the companies and the surgeon, must be made by guard mounting at the latest.

Commanding officers will not return for pay for the day men who have been absent without authority from any prescribed duty for that day; to be entitled to a day's pay a day's duty must be performed.

Ration returns in duplicate will be prepared each day after retreat or dress parade, and a consolidation made thereof the same evening; on the last day of camp commanding officers of regiments will forward in triplicate a consolidation of all the rations received while in camp.

When the commander-in-chief or a distinguished personage is to be received, line will be formed, bayonets fixed, ranks closed.

IX. Officers and enlisted men when leaving their quarters, off duty, must wear the uniform coat, undress coat or blouse, buttoned; men engaged in games of recreation are excused from compliance with this, and men actually at work on fatigue duty are not required to wear the blouse buttoned. Buttons should be replaced promptly when needed.

Undress or fatigue uniform implies for officers the undress coat, for enlisted men the fatigue coat, and for all the cap, or summer helmet if so ordered; officers are, however, authorized to wear in camp, off duty, the white undress coat and the trousers, or the cape. On occasions of ceremony full dress will be worn. The commanding officer of the camp may authorize, however, the wearing of overcoats with full or undress, when the comfort and health of the officers or men may make it necessary. Staff officers (not of mounted troops) may on all occasions, when not otherwise directed by the camp commander or other superior authority, exercise their discretion as to the duty or which top boots may be worn by them; but on occasions where their commanding officer is present his example is their guide and uniformity must always be preserved.

X. The attention of all officers is called to Par. 9 and 11, G. O. No. 13 and G. O. No. 26, series 1891, G. O. No. 18 and 20 C. S. from these headquarters.

XI. Absolute, prompt, and unhesitating obedience to orders is demanded, and must be exacted of every one, high and low, officer and enlisted man, and regimental and company commanders are, and will be held, responsible for the discipline and proper instruction of their respective commands.

BY ORDER OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }
No. 29 }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, August 30, 1892, }

In order that Para. 7 and 8, G. O. No. 20, from these headquarters relating to the inspection and muster of troops at the annual encampments may be more thoroughly and uniformly carried out, the following instructions are issued:

Inspecting officers are directed to note the manner of the disembarkation from cars by the several companies; the promptness with which it is executed; the condition on arrival; the time required to remove from the station; the manner of caring for baggage and the amount of same; and the time required to get settled in camp.

To secure uniformity and promptness in the embarkation and disembarkation of troops from railroad cars the following method is prescribed for the government of the Iowa National Guard:

EMBARKATION—The company in column of files, right in front, will be marched into the rear door of the car it is to occupy, each man taking with him his arms, blanket bag, canteens, accoutrements, etc., and be seated as follows:

Commencing at the front end of the car, No. 1, front rank, will pass beyond the first right hand seat sufficiently to permit No. 1, rear rank, to pass into the seat, when he will pass about and enter the seat; No. 2, front rank, will pass beyond the left hand seat sufficiently to permit No. 2, rear rank, to pass into the seat, when he will pass about and enter the seat; No. 3, front and rear rank, will occupy the seat in rear of No. 1, in like manner; and No. 4, front and rear rank, will occupy the seat in rear of No. 2, in like manner. The succeeding sets of fours in like order occupy the seats successively to the rear. The company will be seated as follows:

No. 1 and 3, rear rank, next the right hand windows; No. 1 and 3, front rank, next the aisle; No. 2 and 4, rear rank, next the left hand windows; No. 2 and 4, front rank, next the aisle. Officers, Guides and File Closers in the rear end of the car, all facing to the front.

Each man will retain possession of his rifle, unless the commanding officer should allow the arms to be placed upon the knapsacks under the seats. Arms are never to be laid upon the floor of the car.

The smallest possible number of men should be permitted to fall out whilst in the station. In order to prevent the necessity for doing so, it is advisable to have a brief halt somewhere near the station.

Once in the cars, the men should be kept there, only those required for fatigue being allowed on the platform. Fatigue parties should leave their arms and accoutrements in their cars whilst at work on the platform.

DISSEMBARKATION—The Captain and Right Guide move to the front of the car, when the Captain gives the command, (1) Company, (2) Attention, when the men will rise, adjust their blanket bags and accoutrements and take their arms; the Captain will then command, (1) Column of files, (2) Forward (3) March, the Guide will then move forward followed in succession by each set of fours in regular order. The Officers and File Closers follow the company from the car and resume their proper posts, observing as they pass out through the car that all company property has been removed.

If a company is traveling by itself the baggage will be under the charge of the company Quartermaster-Sergeant and a detail of men, who will attend to the loading and unloading. With the regiment or the battalion by itself the company Quartermaster Sergeant and detail will report with baggage to the Quartermaster, whose orders they will obey until the quarters at the destination are reached.

On arrival at camp each company commander and drum major will make a return on form No. 29 to the inspecting officer, of the number of men included in his requisition for transportation.

The inspecting officers are instructed to pay especial attention to the sanitary condition and the policing of the camps, especially the several company quarters, mess tents and kitchens, making at least one inspection a day, and if possible in

company with the surgeon or commanding officer. They will also make one or more inspections each day of the company tents. (See Par. 3, G. O. No. 28, C. S. from these headquarters.)

The inspecting officer with the officer of the day, if possible, will make this inspection of quarters and tents immediately before or after guard mounting. He will rate each company ten for perfect dressing of tents, deducting one for each tent improperly dressed. The result will be reported to the Regimental Commander each day. (See Drill regulations, par. 745.)

A daily inspection of his quarters and kitchens will be made by each company commander.

The inspecting officers will report the condition of each company during camp on the following points:

In General—Camp duties—attendance—policing—dressing of tents—mess arrangements—guard mounting and guard duty—baggage—disembarkation and embarkation—promptness of formation—general conduct—company papers and records—condition of arms, of equipments, of uniforms, of blankets, of mess chest, of kitchen—ceremony of inspection and muster—condition of muster-rolls—military courtesy—manner of receiving inspector—discipline—drill—attention and duties of officers—instruction—observance of roll calls.

The Troops—Military appearance and bearing—knowledge and skill in the use of their weapons—proficiency in technical instruction—readiness in manoeuvre—fitness for the march or other active duty.

The Officers—Instruction as to their duties in the field and in quarters—acquaintance with army regulations, drill regulations and military code of Iowa—knowledge as to methods of keeping records and making reports—knowledge as to out-post duty, advance and rear guard service, and ability to make and report a reconnoissance—their general intelligence as to the care and leading of men; loyalty to superiors—courtesy to inferiors—sobriety, zeal, industry and honorable bearing.

Sanitary—Location of camp, taking into consideration drainage, sunlight, wind exposure, water and communications—means for cooking and methods—water, purity for drinking and cooking—sinks and garbage pits—provisions for the care of sick and medical supplies.

Transportation—Arrangements for moving troops—arrangements for moving supplies.

Marches—Fitness of the command for being moved in the execution of any military duty, both as to men and equipment, on foot or on railroad.

Supplies—Kind—manner of issue—protection.

Company commanders will cause to have prepared on form No. 80 a daily report to the inspecting officer, giving a roster of the company, showing the duty performed by those present. This report will be delivered immediately after the ceremony of dress parade.

At the annual inspection and muster the following requirements are given, on which the military appearance of the companies will be judged:

Carefully prepared and correct muster-rolls. Percentage of attendance. Arms clean and in good order. Clean shoes; where practicable, wide-toed and wide-soled, substantial shoes should be worn. Trousers well fitting and in good repair, clean and when practicable pressed. Coats clean, made to fit, in good repair, neat about the neck. Brasses clean on helmet; belt-plate clean. Helmet worn square on the head, tipped neither to one side or the other. Belt in good order and above lower row of buttons. Cartridge boxes capable of being opened with ease, free from cartridge shells or cartridges. When beard is not worn, face cleanly shaven, hair not unnecessarily long. Gloves clean.

At attention the men should stand as prescribed in drill regulations, heels together, head and eyes to the front, no gazing about, no talking, no unsteadiness.

The inspecting officers will report on arrival at camp to the commanding officer, furnishing him with copies of orders, circulars and written instructions relating to the inspection. The inspecting officers will carry out their instructions so as to interfere as little as possible with the camp routine, consulting the commanding officer in relation thereto. The commanding and other officers will see that every facility and assistance is afforded the inspecting officers. The inspectors' sphere of inquiry includes every branch of military affairs. They will report with strict impartiality all irregularities. Before leaving a command, the inspector will have the troops publicly informed that opportunity will be given any soldier to lay before him a well grounded complaint in the absence of his officers.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS, }
No. 30. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE. }
Des Moines, August 30, 1892. }

I. Lieutenant-Colonel H. H. Canfield, Signal Officer, Second Brigade, is charged with the proper instruction of the signal corps during the current season.

II. Each regimental commander is directed to detail one corporal and three privates and each brigade commander one sergeant for signal duty, whose names will be reported to this office not later than September 3d, and the men thus selected will constitute the signal corps for the current year.

III. All members of the signal corps will report for instruction and practice at the camp of the Third Regiment at Sioux City, on Saturday, September 10th, 1892. They will be excused from other camp duty with their respective regiments but will be carried upon the rolls of their respective companies for uniform and pay allowance.

IV. The commanding officer of the Third Regiment is directed to provide quarters and rations for members of the signal corps, who will be subject to the regulations governing the camp to which they are assigned.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS, }
No. 31. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines August 30, 1892.

The Commander-in-chief will review the Third and Fourth Regiments, Iowa National Guard, as follows:

Fourth Regiment, Friday afternoon, September 9, at Sioux City.

Third Regiment, Friday afternoon, September 16, at Sioux City.

The Brigade Commanders with one staff officer are authorized to attend and form a part of the reviewing party at the camp of the regiment of their respective brigades.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 32. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 3, 1892.

The dates selected for the dedicatory ceremonies of the World's Columbian Exposition having been changed by act of Congress, the following modifications in orders from this office are announced to conform thereto:

I. Paragraph 1, G. O. No. 15, A. G. O., July 19, 1892, is modified by substituting the dates "October 20, 21 and 22, 1892," in lieu of "October 11, 12 and 13, 1892."

II. Paragraph 1, G. O. No. 23, A. G. O., August 18, 1892, is modified by substituting the dates "October 24, 25, 26, 27, 28, 1892," in lieu of "October 14, 15, 17, 18, 1892."

III. Paragraph 2, G. O. No. 23, A. G. O., August 18, 1892, is modified by substituting the date "Thursday, October 13th," in lieu of "Monday, October 3rd."

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 33. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 3, 1892.

Upon the recommendation of the General Inspector of Small Arms Practice the following changes and additional instructions are published for the information of all concerned:

I. G. O. No. 7, A.-G. O. (C. S.) is modified as follows, viz.: Par. 2, date in third sentence to read September 30, 1892; omit the word "present" in the last line of the last sentence; the first part of Par. 12 to read, "At the close of the season each company commander will at once make up his duplicate reports from the company record book, giving the record scores made during the year at each range by each man. The name of the officer or enlisted man making the highest aggregate score will be entered first and so on in consecutive order, without regard to rank. All men not firing will be entered last. The total number of names must equal the number reported September 30th, and in addition all men firing for record during the season, but out of the service on said date. "Both copies," etc..

II. The report called for by G. O. No 23, A.-G. O. (C. S.) will be forwarded so as to reach the General Inspector of Small Arms Practice not later than October 1, 1892. No men will be reported who have not practiced 40 shot skirmish runs and made a fair record, nor who are not sure to be able to attend the competition if called upon. The reports should give as much information as possible, especially of those men who have never been in competition. Members of the State team in former years and steady shots under all conditions should be given the preference. All officers and especially the Brigade and Regimental Inspectors of S. A. P. are expected to interest themselves in this work, arrange to get out the best shots and give possible candidates all the facilities for practice in their power. Iowa can and should win this year.

III. Brigade and Regimental Inspectors will at all proper times take advantage of opportunities to instruct the officers and men of their commands in firing and the regulations governing the practice. In preparing their annual reports, they will take pains to satisfy themselves that the firing reported is strictly according to rules and will throw out all scores not so fired. In this connection attention particularly called to Par. 7, G. O., No. 7, A.-G. O., (C. S.)

The number of officers and men shown by the reports of September 30, 1892, as belonging to the F. S. & B. of Regiments and Brigades will be used in determining the figure of merit of such organizations, the same as for a company.

IV. The attention of company commanders is called to the ease with which sharpshooters under State rules can qualify as marksmen, or better, under Blunt, by firing an additional score at 200, 300 and 500 yds., four scores at 600 yds., and two 20 shot, two shots per halt, skirmish runs. Skirmishing and long distance firing by men entitled thereto should be encouraged at all times.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 34. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 3, 1892. }

The Rules of Official Etiquette are not simply arbitrary regulations established without reason, but are founded on the experience of years, among the most self-respecting and honorable of men. When officers and men are thrown together, at times under trying conditions when orders are quickly given and prompt obedience demanded, personal irritation is apt to occur, and if the laws of courtesy be allowed to be laid aside, serious misunderstandings may arise. To avoid this, civility in personal intercourse and in official correspondence is rendered obligatory by the customs of the service, and the regulations.

The manner in which military courtesy is observed is the touchstone applied to officers and enlisted men, and decides at once whether they be disciplined soldiers or simply uniformed and uninformed amateurs; the attention of all concerned is therefore called to the following on this subject:

GENERAL RULES.

Officers salute each other and enlisted men salute officers, on all military occasions, and in armories at all times, even if neither be in uniform; the junior officer or the enlisted man saluting first.

When under arms, armed with the sword, the salute is present sword; armed with the rifle, rifle salute is executed; when not under arms, or armed with sword not drawn, the salute is rendered with the hand.

In saluting with the hand, the left is used when the officer passes by the right of the saluter; in all other cases, or if mounted, the salute is given with the right hand. Officers salute with the left hand only when the right hand is engaged.

Before saluting at a halt the position of attention is to be assumed; when meeting or passing an officer, the position of a soldier on the march; in either case the coat should be buttoned and, if smoking, the cigar or pipe should be removed from the mouth.

When addressing or being addressed by a superior commissioned officer, the officer or enlisted man halts, if not already at a halt, faces and salutes the superior officer; at the close of the interview or of the report, before parting, a salute is again rendered.

When passing, the salute is given six paces from the officer to be saluted, and in rendering it the hand is not dropped or the sword recovered until the salute has been acknowledged or the party or person saluted halts, or has been passed. Exception: Salute of first sergeant at dress parade, and the salute when passing the reviewing officer.

When officers remain in or about the same place salutes are not repeated, but a respectful conduct is maintained until they leave.

Prisoners on parole or under guard are not privileged to salute.

In the trenches and on out-post duty troops render no honors, but personal salutes between officers and enlisted men are not omitted, unless they cause exposure to danger.

On fatigue duty the officers and non-commissioned officers in charge salute; the men do not cease work to salute unless spoken to or they are by themselves, some distance from their party, and without implements in their hands.

Officers of foreign services; of the army, navy, marine, and volunteers, of the United States; officers of the National Guard of other States and of the militia, will be saluted in the manner prescribed for saluting officers of the National Guard of this State.

The President of the United States; Governors of States and Territories; the Vice-President, members of the President's Cabinet, the Chief Justice and the Speaker of the House of Representatives, of the United States; the Lieutenant-Governor and the Speaker of the General Assembly of this State, are saluted as general officers of the National Guard.

Officers inside of a house or tent, although visible from the outside, are not saluted.

Any mark of attention shown by an enlisted man to an officer must be acknowledged by the latter.

At a reception out-doors, it is proper to uncover if the person receiving be uncovered. At an official reception or social occasion in-doors officers uncover, though in full uniform.

Officers in full dress at dances, receptions, dinners, etc., should wear their swords; while actually dancing or sitting at table, the sword may be laid aside.

Enlisted men address officers by the grade the latter hold; officers addressing other officers do the same, except when addressing a lieutenant, to address whom as "Mister" custom has sanctioned. Abbreviations of titles, as for instance "Cap" for captain, "Maje" for major, etc., are highly unmilitary and an indication of the worst of bad manners.

When several officers are in company the right should be accorded to the senior in walking or riding; when entering or leaving a house or camp and it be necessary, the junior should secure admission or passage for the party; in entering a room the senior precedes, in departing the junior of the party leads when the senior has indicated his desire to leave; juniors take seats when the senior is seated, and rise with him.

Officers, subordinate in rank to the commanding officer, visiting a military camp, should, soon after their arrival, call upon the commanding officer to pay their respects, making their official visit brief. When ranking the commanding officer, they should call or notify him of their presence, when he will return their call, or make the first call. If the ranking visitor should be a general officer the commanding officer will call, accompanied by all the officers of the post, in full uniform.

When a civic functionary entitled to a salute arrives, and does not call on the commanding officer, the latter, as soon as informed of the former's presence, should call on him.

SPECIAL RULES FOR OUT-DOORS.

For the purpose of paying honors the halls and drill-rooms in an armory, and a porch, or veranda, are considered as out-doors.

A mounted officer or enlisted man before addressing a superior officer not mounted, dismounts.

An enlisted man in command of an armed detachment brings it to carry arms when, at a halt or on the march, he meets an officer, and then, personally, salutes the latter; if the detachment be not armed, its commander only salutes, bringing it however, to attention, if at rest or route step. When passing sentinels and his party is armed, he brings the same to carry arms, and having passed, to right shoulder arms.

An officer in command of an armed detachment brings it to carry arms when, at a halt or on the march, he meets the commanding, or a general officer, and he alone salutes; if the detachment be not armed, its commanding officer salutes, bringing it to attention, if it be at rest or route step. Salutes paid to him by passing officers and enlisted men, and by sentinels, he acknowledges simply by a personal salute.

Armed troops passing a guard (not sentinel), a general officer, or a body of armed troops, will be brought to carry arms and the commanding officers (and if the troops consist of more than one battalion the battalion commanders) will salute the guard, general officer, or each other, but *all* officers will salute the colors as they pass them; if, however, one body of the troops be at a halt, it will be formed into line and brought to present arms. If the troops carry no colors, or are on a regular march, only the commanding officers thereof salute each other, bringing their commands first to attention if at rest or, as they should be on a march, if at route step. On drill and during formation no salutes are rendered.

In camp, or at an inspection in camp, the tents and company streets are the company quarters, and when an officer enters the quarters the non-commissioned officer in charge, or the first man who perceives him, salutes, giving first the command "attention," which is executed and maintained by all until the officer leaves the quarters; the attention is, in this case, the salute.

The regulations require that every officer and enlisted man, not in ranks, when passing the National colors, carried by troops or placed on the stacks of arms on the color-line, or when they pass him, should salute them. The salute is rendered as already described if armed with rifle or drawn sabre; by uncovering if not thus armed.

SPECIAL RULES FOR IN-DOORS.

For the purpose of paying honors, the meeting rooms of an organization are considered as in-doors.

Coming in-doors, the salute consists in uncovering, unless the officer or soldier entering should be under arms, or on armed duty, in which case he salutes as if out-of-doors.

In quarters, or anywhere in-doors, soldiers are supposed to be uncovered, as they would be in their civilian homes.

When an officer enters the quarters or place in-doors where there are enlisted men, the one who notices him first gives the command "attention," upon which all come to attention, and the senior non-commissioned officer joins the officer; the position of attention is held until the officer, who acknowledges the same with the hand salute, has left. If there should be anyone covered, he uncovers at the command attention, unless he be under arms and on armed duty, in which case he comes to attention only. Should the officer remain in the place, he uncovers unless under arms. In the case of an officer so remaining, the men resume their employments, and come again to attention at the command of the non-commissioned officer attending the officer, when the latter is about to leave, and the officer then covers, if uncovered, and returns the salute. When seated at meals, the men do not rise, but interrupt the meal and preserve silence, until their mark of attention is returned by the officer.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 35. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 13, 1892.

The commanding officers of companies detailed for duty at the Dedicatory Ceremonies of the World's Columbian Exposition, are directed to file requisitions at once for the ordnance and quartermaster stores necessary to complete the equipment of their companies in accordance with the requirements of Par. III, G. O. No. 19, U. S.

Each company will be entitled to the following:

40 Springfield Rifles, Cal. 45.

40 Bayonets, Scabbards, Cartridge Boxes, and Waist Belts

45 Blankets.

42 Blanket Bags and straps complete.

42 Canteens and straps complete.

2 Trumpets complete.

2 Musician's Swords and Belts complete.

Attention is directed to the provisions of General Orders No. 18, U. S., which require that all companies be fully uniformed by October 1, 1892.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS. {
NUMBER 36. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, September 22, 1892. }

A court of Inquiry is hereby ordered to convene at the Armory of Co. A, First Regiment at Dubuque, on Thursday, September 29, 1892, at 9:00 A. M., to investigate the alleged assault made by Captain W. H. Thrift, commanding Co. A, First Regiment, upon Private F. G. Becker of the same Company and Regiment. The court will consist of the following officers:

Brigadier General W. H. C. Jaques, Judge Advocate General, President.
Major John C. Loper, Third Regiment.

Captain D. A. Emery, Second Regiment.

Major Jonas M. Cleland, Judge Advocate Second Brigade, will act as Judge Advocate.

The court shall without delay report the evidence adduced with a statement of the facts and an opinion thereon, to the commander-in-chief.

Upon completion of the above duty, the court will review certain resolutions condemnatory of the alleged action of the said Captain W. H. Thrift, adopted by members of Co. F, First Regiment, at Waverly, Saturday, August 27, 1892, and report whether in their opinion such resolutions are in conflict with existing regulations, and whether the subscribers to the said resolutions are amenable to discipline for their action in the premises. Members of the Court will report in full regulation dress uniform. The Commanding Officer of Co. A, First Regiment, will detail one non-commissioned officer and two enlisted men to serve as orderlies.

The travel and expense enjoined above is necessary for the public service.

By command of Governor Horace Boies.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
NUMBER 37. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, September 22, 1892. }

Permission is hereby granted all regular State troops of the several States and Territories to pass through this State, armed and equipped, going to and returning from Chicago, Illinois, for the purpose of attending the Dedicatory Ceremonies of the World's Columbian Exposition, to be held in said city, during the month of October, 1892.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
NUMBER 88. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE, {
Des Moines, September 22, 1892. }

It is hereby ordered that all commissioned officers of the Iowa National Guard who shall have held continuous rank in the State military service for a period of ten years, or who shall have served fifteen years therein, since the year 1861, or who shall have performed highly meritorious service for a shorter period, may, upon their honorable retirement from service, be carried upon a roll to be established and maintained in the Adjutant-General's office, "The Roll of Retired Officers," and shall be entitled to wear, on state occasions, the uniform of the highest rank which they may have held.

In accordance with the foregoing provisions, it is further ordered that the names of the following officers be placed upon the Roll of Retired Officers, with the official record of the military service of each, as published below.

Major-General WILLIAM L. ALEXANDER, Adjutant-General.

First Lieutenant, Co. I, Thirtieth Iowa Infantry, August 8, 1862; Aid-de-Camp, First Division, Fifteenth Army Corps, July 10, 1863; Captain, September 16, 1863; Commissary of Musters, First Division, Fifteenth Army Corps, December 2, 1864; mustered out, August 16, 1865; severely wounded in left arm at Arkansas Post, January 11, 1863; Adjutant-General of Iowa, September 1, 1878; re-appointed, January 28, 1880; re-appointed, January 20, 1882; re-appointed, January 24, 1884; re-appointed, February 6, 1886; re-appointed, January 13, 1888; resigned, October 9, 1889; appointed Captain and Commissary of subsistence, U. S. A., October 5, 1889.

Major-General BYRON A. BEESON, Adjutant-General.

Private, Co. B, Second Iowa Cavalry, August 3, 1861; re-enlisted, March 31, 1864; First Lieutenant, Co. B, November 27, 1864; mustered out, October, 1865; First Lieutenant and Adjutant, First Independent Battalion, Iowa National Guard, July, 1878; Captain, Co. C, Independent Battalion, August 7, 1878; Lieutenant-Colonel, September 22, 1879; Colonel, May 23, 1880; re-elected, May 26, 1885; Brigadier-General, Second Brigade, September 3, 1885; appointed Adjutant-General, October 9, 1889; resigned, May 1, 1890.

Brigadier-General W. W. ELLIS, Commissary-General

Private, Eighth Pennsylvania Volunteers, April 16, 1861; Acting Quartermaster-General, May 1, 1861; Mustered out, August 1, 1861; First Lieutenant Sixty-first Pennsylvania Volunteers, September 12, 1861; Captain, May, 1862; transferred to Veteran Reserve Corps, January 1, 1864; transferred to Freedman's Bureau and assigned Commissary of Subsistence, District of Vicksburg, Miss.; resigned, May 1866; severely wounded at Mary's Heights, May 3, 1863; Captain Co. I, Fifth Regiment, Iowa National Guard, April 27, 1876; re-elected, January 20, 1880; Colonel, Fifth Regiment, May 18, 1880; re-elected, May 9, 1885; Commissary-General, May 22, 1886; re-appointed, May 18, 1888; resigned, May 1, 1890.

Brigadier-General GEORGE P. HANAWALT, *Surgeon-General.*

Hospital Steward, U. S. A., August 22, 1862; Assistant Surgeon, September 3, 1864; resigned, September 1, 1868; Surgeon Third Regiment, Iowa National Guard, February 18, 1876; Surgeon, First Brigade, August 20, 1881; Surgeon-General, January 22, 1884; re-appointed, May 22, 1886; re-appointed, May 10, 1888; commission expired, May 1, 1890.

Colonel J. H. SWEENEY, *Sixth Regiment.*

Private, Co. K, Twenty-seventh Iowa Infantry, August 12, 1862; mustered out as Sergeant, August 8, 1865; entered Iowa National Guard, April 22, 1878; First Lieutenant, Co. F, Sixth Regiment, May 6, 1878; Captain, September 2, 1878; Lieutenant-Colonel, Sixth Regiment, July 3, 1880; Colonel, July 16, 1884; resigned, July 16, 1888.

Colonel A. G. STEWART, *Fourth Regiment.*

Private, Co. I, Fourth Regiment Iowa National Guard, May 14, 1878; Corporal, August, 1878; Sergeant, February, 1880; discharged and re-enlisted Private, July 17, 1881; Captain, August 8, 1881; Colonel Fourth Regiment, November 28, 1885; re-commissioned, December 11, 1890; resigned, April 30, 1892.

Colonel JAMES G. GILCHRIST, *Third Regiment.*

In the sea service in various positions from July, 1852, to February 27, 1859, Captain Monroe Fencibles, Philadelphia, Penn., April, 1859, to April 20, 1861; Private Co. A, Seventeenth Pennsylvania Volunteers, April 20, 1861; mustered out, August 2, 1861; Sergeant Co. G, Fortieth Pennsylvania Volunteers; Provost Marshal Williamsport, Md., July 8, 1863; mustered out, August 16, 1863; Captain and Quartermaster, U. S. Army declined; First Lieutenant, 216th Pennsylvania (23rd Cavalry); recruiting service not mustered; First Lieutenant, Co. C, Third Regiment, Iowa National Guard, July 18, 1885; Captain, August 21, 1885; Colonel, Third Regiment, March 22, 1886; re-commissioned, March 19, 1891; resigned, April 30, 1892.

Colonel GEORGE H. CASTLE, *Fifth Regiment.*

Private, Co. A, Ninth Missouri Infantry, June 25, 1861; transferred to Fifty-ninth Illinois Infantry, Corporal, November 21, 1863; Sergeant, December 16, 1864; Orderly Sergeant, May 1, 1865; mustered out, January 12, 1866; Private, Co. E, Fifth Regiment, Iowa National Guard, May 21, 1878; First Lieutenant, May 18, 1880; Major, August 16, 1884; Lieutenant Colonel, May 9, 1885; Colonel, July 3, 1886; commission expired, July 3, 1891.

Colonel C. W. BOUTIN, *Sixth Regiment.*

Private, First Vermont Infantry, April, 1861; Lieutenant First Vermont Infantry, September, 1861; Captain, September 14, 1862; Major, June 4, 1865; mustered out, September, 1865; Captain Co. H, Sixth Regiment Iowa National Guard, August, 1877; Major, August 6, 1881; Lieutenant-Colonel, July 16, 1884; Colonel, July 28, 1888; resigned, April 30, 1892.

Lieutenant-Colonel JESSE W. CHEEK, Aid-de-Camp.

Private, Co. G, Fifteenth Iowa Infantry, December 4, 1863; mustered out, July 24, 1865; Aid-de-Camp, First Brigade, Iowa National Guard, July 30, 1878; Assistant Adjutant-General, First Brigade, January 19, 1880; mustered out, May 19, 1881; Aid-de-Camp, to Commander-in-Chief, June 29, 1882; Aid-de-Camp, to Commander-in-Chief, May 22, 1886; re-appointed, May 10, 1888; commission expired, May 1, 1890.

Lieutenant-Colonel L. B. RAYMOND, Sixth Regiment.

Sergeant, Sixth Wisconsin Infantry; discharged for disability, February 17, 1863; First Sergeant, Co. H, Sixth Regiment, Iowa National Guard, August 6, 1877; Second Lieutenant, April 15, 1879; First Lieutenant, May 27, 1879; Captain, August 11, 1881; Lieutenant-Colonel, July 28, 1888; resigned, April 30, 1892.

Captain FRED WELKER, Company C, Second Regiment.

Second Lieutenant, Company G, First Regiment, Missouri Volunteers, April 19, 1861; First Lieutenant, June 1, 1861; Captain, Battery H, First Regiment, Missouri Light Artillery Volunteers, September 1, 1861; Major, First Regiment, Missouri Light Artillery, September 1, 1864; Lieutenant-Colonel, Brevet Colonel and Chief of Artillery, Seventeenth Army Corps, 1865; Captain, Co. C, Second Regiment, Iowa National Guard, December 17, 1878; resigned, January 18, 1887.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
NUMBER 39. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, September 22, 1892. }

I. The following report of the Board of Investigation appointed under General Orders No. 27, dated Adjutant-General's office, August 30, 1892, is published for the information of all concerned, and the board is hereby dissolved.

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, September 1, 1892. }

To HON. HORACE BOIES, Governor of Iowa:

SIR:—In compliance with General Orders No. 27, Adjutant-General's office, dated August 30, 1892, we the undersigned members of the board thereby appointed have the honor to make the following report:

After hearing all the evidence adduced, relative to the shooting of Private Clifton St. John, Co. A, Third Regiment I. N. G., we find that the fatal shot was fired from a rifle at the time in the hands of Private E. B. Smith of said company, without malice or intention of killing or maiming the said decedent, and also without knowledge of the rifle being loaded, but that in a careless way, without aiming at the decedent, cocked the piece and pulled the trigger. That how, and by whom said rifle became loaded, it was

impossible to ascertain. That the habit of members of the Guard to unwittingly point and snap their pieces at other members is too prevalent and a breach of discipline verging on criminal carelessness, that is, and should be a subject for the gravest consideration of members of the Guard and should be corrected. That while the said Private Smith had no intention to commit an overt act, and the fact of a valuable life having been lost through his carelessness will ever be one of the deepest regrets of his life, will be a sufficient punishment for the same. The undersigned recommend that E. B. Smith be censured for the lack of soldierly bearing, and the careless handling of a weapon given him for the purpose of learning its usefulness as a means of offense and defense. The evidence conclusively shows that officers of the company take the usual cautionary care in the inspection of arms and the handling of fixed ammunition, all of which is hereby submitted with the testimony taken in this examination. We would further recommend in view of these facts, that pointing a rifle at the person of another, except in the execution of orders, should be made a matter of discipline, and all officers be ordered to be watchful and diligent in its enforcement.

(Signed)

JAS. RUSH LINCOLN,
Brig. Gen. and Insp. Gen. of Iowa.

ALBERT W. SWALM,
Lieut.-Col. Third Regiment.

G. W. WEEKS,
Lieut.-Col. and Ass't Adj.-Gen. Second Brig.

The findings of the Board of Investigation as reported above are approved by the Commander-in-Chief, and Private E. B. Smith is hereby censured for unsoldierly conduct in accordance with the above recommendation.

II. Paragraph I, Section 10, General Orders No. 7, C. S., is hereby republished for the information of all concerned:

"Great care should always be taken by the soldier, both in loading and in handling a loaded rifle, that all possibility of accident may be avoided. The rifle should never be loaded except at firing point, and then only when it is the soldier's turn to fire; in loading, the muzzle should be directed toward the ground or targets. The piece should not be brought to the full cock, especially when firing lying, until the position has been assumed. If the firing is delayed either by the display at the targets of the danger signal, or from other causes, the chamber should be open, and if the delay is at all prolonged, the cartridge should be withdrawn. Under no circumstances should the soldier leave the firing point with his rifle loaded, or permit it when loaded to pass out of his hands."

III. The attention of all concerned is directed to the responsibility which rests upon the soldier in the use of his weapons. The careless handling of rifles, the snapping of hammers, or aiming at the person of another except in the execution of orders, is strictly prohibited, and company officers will be held accountable for the rigid enforcement of these regulations in the future.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
 NUMBER 40. }

STATE OF IOWA,
 ADJUTANT GENERAL'S OFFICE, }
Des Moines, September, 24, 1892 }

Upon recommendation of *Col. Frank W. Mahin*, commanding First Regiment, the following designation of battalions and assignment of Battalion Commanders in that Regiment, is hereby ordered:

First Battalion, *Major W. G. Dows*, commanding, Cedar Rapids.

Company C, Cedar Rapids; Co. G, Vinton; Co. H, Independence; Co. M, West Union.

Second Battalion, *Major John McBirney*, commanding, Charles City.

Company B, Waterloo; Co. D, Charles City; Co. F, Waverly; Co. K, Osage.

Third Battalion, *Major Glenn Brown*, commanding, Dubuque.

Company A, Dubuque; Co. E, Clinton; Co. I, Waukon. Co. L, Lyons.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
 No. 41. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 27, 1892. }

I. The tour of duty ordered by G. O., No. 19, C. S., in connection with the Dedicatory Ceremonies of the World's Columbian Exposition is hereby constituted a tour of camp duty, and all general orders, regulations and other instructions governing regular state encampments will remain in force on that occasion unless specially revoked by orders from this office.

II. In designating the "Iowa Provisional Brigade" to represent the Iowa National Guard, in the military exercises at Chicago, the Commander-in-Chief desires to impress most earnestly upon the troops so detailed, a profound sense of the responsibility which will rest upon every officer and enlisted man in directing their course of duty and conduct in a manner that will reflect credit, alike, upon themselves, upon their organizations and upon the state which they are selected to represent. While every reasonable opportunity will be afforded for the enjoyment of the various exercises in connection with the Dedication, the Brigade and Regimental Commanders are directed to insist upon a most thorough and rigid performance of such military duty as may be prescribed. No shirkers will be tolerated and any officer or soldier detected under the influence of liquor or guilty of other conduct unbecoming a soldier and a gentleman, while performing military duty or wearing the uniform of the Guard, will at once be deprived of his insignia of rank or uniform and furnished with transportation to his home station. **THE STATE OF IOWA EXPECTS EVERY MAN TO DO HIS DUTY.**

III. Company Commanders are charged with the promulgation of these orders to every member of their respective commands.

BY COMMAND OF GOVERNOR HORACE BOIES,

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
No. 42. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, September 27, 1892. }

The following instructions are published for the information and guidance of officers of the general staff and mounted officers of the Iowa Provisional Brigade, detailed for duty at Chicago, Illinois, October 18-23, 1892.

I. To insure uniformity the following distribution of colors will be observed in the selection of horses:

General Staff, black.
Brigade Staff, sorrel.
First Regiment Staff, bay.
Second Regiment Staff, grey.

II. Mounted officers not previously supplied will make requisition without delay upon the Quartermaster General for the following horse equipments, for the proper care and preservation of which they will be held strictly accountable:

One saddle.
One bridle.
One saddle cloth.
One saddle blanket.
One pair spurs.
One crupper.
One breast strap.

III. Each mounted officer will be charged with the responsibility of his own mount, for which purpose an allowance of \$1.50 per day is authorized. Transportation service will be provided by the several railway companies at the points named below, Tuesday evening, October 18, 1892:

C., B. & Q. Ry. at Burlington.
C., R. I. & P. Ry. at Des Moines.
C., R. I. & P. Ry. at Davenport.
C., M. & St. P. Ry. at Cedar Rapids.
C. & N. W. Ry. at Cedar Rapids.
Illinois Central Ry. at Dubuque.
Chicago & Great Western Ry. at Waterloo.

IV. Each battalion commander will detail one officer and one non-commissioned officer as battalion quartermaster and quartermaster sergeant who will be charged with the loading and shipment of horses transferred to them at the points indicated above. Shipment will be made upon the same train with the troops, in special baggage cars to be provided for that purpose. Each battalion commander is further authorized to detail four men to serve as hostlers, to accompany horses to Chicago and to care for same until returned to home stations. Forage and stables quarters will be provided near the barracks of the troops at Jackson Park, Chicago. The Brigade Commander will detail one officer and one non-commissioned officer to serve as officer of the stable guard and stable sergeant.

V. To secure uniformity, it is ordered that the spare straps on saddles be rolled in coils and the buckle end held in place by a double wind of harness thread.

VI. The importance of procuring horses accustomed, as far as possible, to the disturbing features of military maneuvers and metropolitan streets is enjoined.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 43. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, September 27, 1892. }

I. To enable battalion commanders of the Iowa Provisional Brigade to organize and instruct their commands for prompt and thorough performance of military duty upon concentration of their respective regiments at Chicago, Illinois, pursuant to G. O., No. 19, c. s., a two days' tour of instruction is hereby ordered to be held, Monday and Tuesday, October 17 and 18, 1892. No per diem will be authorized for this duty, but sixty cents per day will be allowed each officer and enlisted man for subsistence and quarters.

II. Battalion commanders are charged with the arrangement of the details for this tour of duty and will forward approved bills for expenses incurred in accordance with the foregoing instructions.

III. The several battalions will assemble as follows:

FIRST REGIMENT.

First Battalion at Cedar Rapids.

Company G (Vinton), on train No. 4, B., C. R. & N., Monday, October 17; Companies M (West Union), and H (Independence), on special train, B., C. R. & N., to leave West Union about 6.00 A. M., Monday, October 17.

Second Battalion at Waterloo.

Company K (Osage), Company D (Charles City), Company F (Waverly), on train No. 462, Illinois Central, Monday, October 17.

Third Battalion at Dubuque.

Company I (Waukon), on special train, C., M. & St. P., Sunday P. M. October 16, to North McGregor; thence on train No. 4, C., M. & St. P., Monday, October 17; Company E (Clinton), and Company L (Lyons), on train No. 32, C., M. & St. P., to Savannah; thence on train No. 5, C., M. & St. P., Monday, October 17.

SECOND REGIMENT.

First Battalion at Burlington.

Company A. (Keokuk), Company F (Ft. Madison), on train No. 5, St. L., K. & N. W., Monday, October 17; Company E (Centerville), on train No. 14, C., R. I. & P., to Fairfield, thence on train No. 12, C., B. & Q., Monday, October 17.

Second Battalion at Iowa City.

Company G (Ottumwa), on train No. 16, C., M. & St. P., to Webster, thence on special train, B., C. R. & N., Monday, October 17; Company L (Newton), and Company K (Grinnell), on train No. 18, C., R. I. & P., Monday, October 17. The Battalion will proceed to Cedar Rapids on train No. 39, B., C. R. & N., Tuesday, October 18, 1892.

Third Battalion at Davenport.

Company C (Muscatine), and Company D (Washington), on train No. 8, C., R. I. & P.; Company M (Tipton), on train No. 42, B., C. R. & N., Monday, October 17.

IV. No camp equipage will be issued for the above service unless special requisition be filed for same by battalion commanders. It is recommended that the troops be quartered in armories. Company commanders will not carry mess chests and cooking equipment unless specially directed by battalion commanders, who are recommended to secure subsistence by contract.

V. The Iowa Provisional Brigade will proceed to Jackson Park, Chicago, Illinois, Tuesday evening, October 18, 1892, via the following routes:

FIRST REGIMENT.

First Battalion, via C. & N. W. R'y.;
Second Battalion, via C. & G. W. R'y.;
Third Battalion, via Ill. Central R'y.

SECOND REGIMENT.

First Battalion, via C., B. & Q. R'y.;
Second Battalion, via train No. 39, B., C. R. & N., to Cedar Rapids; thence via C., M. & St. P. R'y.;
Third Battalion, via C., R. I. & P. R'y.

VI. The Brigade and Regimental Commanders, with all members of their respective staffs, will report at Jackson Park, Chicago, Illinois, not later than 10 A. M., Tuesday, October 18, 1892, at the Iowa State Building, which will be designated as temporary Headquarters of the Iowa Provisional Brigade. They will proceed at once to complete the necessary arrangements for the concentration of their respective commands.

VII. The Iowa troops will be quartered in transportation buildings and meals will be furnished by contract, hence it will be unnecessary for companies to provide cooks or mess equipments.

Two servants will be allowed brigade and regimental headquarters and two barbers or servants to each company.

VIII. In view of the lateness of the season it is recommended that the entire command provide themselves with extra blankets. Companies desiring to equip themselves with mattresses can purchase same in convenient and durable form from the Dubuque Mattress Company, at from \$1.25 to \$1.50 each. Companies not equipped with mattresses will be supplied with bed sacks by requisition upon the Quartermaster-General.

IX. For necessary transfer of baggage there will be allowed each company the sum of five dollars. Battalion Quartermasters are to be charged with the arrangement of the details for the transfer of baggage in all cases where battalions move in a body.

X. The troops composing the Iowa Provisional Brigade will return to their respective stations Sunday evening, October 23rd, as follows:

FIRST REGIMENT.

First Battalion, via C. & N. W. R'y to Cedar Rapids; thence on Monday, October 24, Company G on train No. 1, B., C. R. & N.; Companies H and M on train No. 51, B., C. R. & N. The Battalion Quartermaster will arrange to breakfast Companies G, H, and M at Cedar Rapids, at prices not to exceed ten cents per meal.

Second Battalion, via Chicago & Great Western Railway to Waterloo; thence on Monday, October 24, Companies K, D, and F on train No. 408, Illinois Central. The Battalion Quartermaster will arrange to breakfast Companies K, D, and F at Waterloo, at a price not to exceed ten cents per meal.

Third Battalion and Regimental Band, via Illinois Central Railway to Dubuque, thence on Monday, October 24; Company I on train No. 5, C., M. & St. P.; Companies E and L on train No. 4, C., M. & St. P. The Battalion Quartermaster will arrange to breakfast Companies I, E, and L at Dubuque, at a price not to exceed ten cents per meal.

SECOND REGIMENT.

First Battalion, via C., B. & Q. R'y, to Burlington; thence on Monday, October 24, Companies A and F on train No. 2, St. L., K. & N. W.; Company E on train No. 11, C., B. & Q. to Fairfield; thence on train No. 15, C., R. I. & P. The Battalion Quartermaster will arrange to breakfast Companies A, F, and E at Burlington, at a price not to exceed ten cents per meal.

Second Battalion, via C., M. & St. P., to Cedar Rapids; thence on Monday, October 24, Companies I, K, and L on train No. 34, B., C. R. & N., to Iowa City; thence on train No. 17, C., R. I. & P. Company G, on train No. 3, C., M. & St. P. The Battalion Quartermaster will arrange to breakfast the battalion at Cedar Rapids at a cost not to exceed ten cents per meal.

Third Battalion, via C., R. I. & P. R'y, to Davenport; thence Companies C and D on train No. 15, C., R. I. & P.; Company M on train No. 45, B., C. R. & N. The Battalion Quartermaster will arrange to breakfast Companies D and M at Davenport, at a price not to exceed ten cents per meal.

XI. Attention is directed to the regulations prescribed in G. O. No 20, c. s., for the embarkation and disembarkation of troops traveling by rail and officers will be held accountable for strict compliance therewith.

XII. The officers charged with the arrangement of the details of the foregoing orders will be held accountable for their proper execution.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 44. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Sept. 30, 1892. }

I. In accordance with the provisions of G. O. No. 38, c. s., it is hereby ordered that the name of the following officer be placed upon the Roll of Retired Officers, with the official record, as published below:

Captain A. L. BURNELL, Inspector Small Arms Practice, Sixth Regiment.

Enlisted as a private, July 23, 1861, in Company C, Second Illinois Cavalry; appointed Corporal, June 6, 1862; appointed Fifth Sergeant, June 7, 1863; appointed First Sergeant, November 30, 1863; discharged, January 30, 1866; Captain Independent Cavalry Company, April 19, 1882; Captain Company E, Sixth Regiment, September 6, 1884; resigned, July 1, 1889; enlisted in Company E, Sixth Regiment, July, 1889; promoted to Inspector of Small Arms Practice, Sixth Regiment, June 25, 1890; commission expired April 30, 1892.

II. So much of G. O. No. 38, c. s., as announces the rank of J. H. Sweeney as Colonel at the date of his retirement is hereby revoked. It is ordered that the name of the following officer be placed upon the Roll of Retired Officers, with the official record of his military service, as appended:

Brigadier-General J. H. SWEENEY, Inspector-General.

Private, Company K, Twenty-seventh Iowa Infantry, August 12, 1862; mustered out as Sergeant, August 8, 1865; entered Iowa National Guard April 22, 1878; First Lieutenant Company F, Sixth Regiment, May 6, 1878; Captain, September 2, 1878; Lieutenant-Colonel Sixth Regiment, July 3, 1880; Colonel, July 16, 1884; resigned July 16, 1888; commissioned Brigadier-General and Inspector-General, July 18, 1888; resigned May 8, 1889.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS, }
NUMBER 45. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Oct. 1, 1892. }

The following appointment upon the Staff of the Commander-in-Chief is announced, commission having been issued accordingly, to date from September 21, 1892:

Colonel *H. H. Canfield*, of Boone, Chief of Engineers and Chief Signal Officer.

He will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 46. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 6, 1892. }

The following rules and regulations governing mounted service are published for the information of all concerned:

TO MOUNT: Take position opposite the saddle girth, half-faced to the

right; with the aid of the left hand take both reins in the right hand, forefinger between the reins, and place the right hand on the pommel, the reins coming into the hand on the side of the forefinger, and held so as to feel lightly the horse's mouth, the bight falling on the off side. Place a third of the left foot in the stirrup, with the assistance of the left hand if necessary, and support the foot against the forearm of the horse; rest upon the ball of the right foot; place the left hand on top of the horse's neck, well forward, and grasp a lock of the mane, the lock coming out between the thumb and forefinger; spring from the right foot, holding firmly to the mane and keeping the right hand on the pommel; bring the heels together, knees straight and resting against the saddle, body erect; pass the right leg, knee bent, over the croup of the horse without touching him; let the body come gently into the saddle; let go the mane, insert the right foot in the stirrup, pass the reins into the left hand, the reins coming into the left hand on the side of the little finger, and leaving it between the thumb and forefinger; little finger between the reins, right rein above it; the other fingers closed, thumb pressing the reins firmly on second joint of forefinger, the end of the reins falling to the front and outside of the right rein; left forearm horizontal and close to the body without pressure; wrist turned inward, so the back of the hand is almost perpendicular to the front and vertical; right hand behind the thigh, arm hanging naturally; feet inserted in the stirrup so that the ball of the foot rests on the tread of the stirrup, heel slightly lower than the tread; body held erect with the chest pushed out; head square to the front, chin slightly drawn in.

TO DISMOUNT: Seize the reins with the right hand, in front of and near the left, forefinger between the reins, so that they come in at the side of the forefinger; place the right hand on the pommel; let go the left hand, place it on top of the horse's neck, grasp a lock of the mane, the lock coming out between the thumb and forefinger; take the right foot out of the stirrup; partly disengage the left foot, the body erect; rise upon the left stirrup, pass the right leg, knee bent, over the croup of the horse without touching him; descend lightly to the ground, remove the left foot from the stirrup and place it by the side of the right, body erect; let go the mane and place the reins over the pommel of the saddle.

TO DRAW SABER: Reach with the right hand over the bridle hand and pass it through the saber-knot, without quitting the reins with the left hand; seize the gripe and draw the saber quickly, raising the arm to its full extent to the right front, at an angle of about forty-five degrees, the saber edge down, in a straight line with the arm; make a slight pause and bring the back of the blade to the right shoulder, edge to the front, wrist resting on top of thigh, forearm near the body, little finger outside of the gripe.

TO RETURN SABER: The saber is returned without using the left hand. Carry the right hand opposite to and six inches from the left shoulder, the saber vertical, edge to the left; turn the head to the left, fix the eyes on the mouth of the scabbard, raise the right hand vertically and lower the blade, passing the back across and along the left arm, point to the rear, the back of the blade resting against the left arm until the point enters the scabbard; with a quick movement send the saber to the hilt in the scabbard; free the wrist from the saber-knot and drop the right hand to its position.

The saber is unhooked before mounting, and hooked up upon dismounting.

TO HOOK UP THE SABER: Turn the saber toward the body, guard to the rear, and slip the hook through the upper ring of the scabbard, and drop the left hand by the side.

Mounted officers, with drawn saber, hold their saber at the carry, except when rendering honors, when they present as follows: At the command "present," carry the saber to the front, base of the hilt as high as the chin and six inches in front of the neck, edge to the left, point six inches in front of the hilt, thumb extended on the back of the gripe, little finger by the side of the others. At the command "Saber" or "Arms," lower the saber, point a little to the right and front of the stirrup, edge to the left; hand is held behind the thigh, thumb or left of gripe, arm extended. "Carry,"—"Saber" or "Arms": Resume the carry at "Saber" or "Arms."

The staff take the following order in one or more ranks: six yards in rear of their chief, from right to left.

Adjutant-General, aids, then the other members of the staff in the order of rank, the senior on the right; the flag and orderlies three yards in rear of the staff, the flag on the right. The chief, his staff, and others accompanying him, salute the colors by uncovering, if swords or sabers are not drawn, whether the colors salute or not; this rule applies on all occasions.

The reviewing officer *alone* returns the salute of commanders of squadrons, batteries and battalions, and all higher units. Staff officers draw and return swords with their chief.

At receptions, balls and other social occasions in-doors, when officers are present in uniform, swords will be worn, and the head will be uncovered under all circumstances. The helmet or chapeau will be carried, when retained, in the left hand, the thumb inside, the fingers joined and outside the helmet or chapeau, and between it and the body, the forearm being held horizontal. The sword may be laid aside during dancing, if desired.

Brigadier-General *J. R. Lincoln*, Inspector-General, is hereby designated Riding Master for the general staff; he will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }
NUMBER 47. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 6, 1892. }

I. Upon recommendation of General Inspector S. A. P., the following officers and enlisted men of the Iowa National Guard are designated as members of the State Rifle team selected to represent the State of Iowa at the inter-State Rifle competition to be held under the auspices of the Military Rifle Association at Ft. Sheridan, Illinois, commencing Monday, October 24, 1892:

FIRST REGIMENT.

Captain C. F. Gardner, Company K, Osage.
Lieutenant John Peterson, Company K, Osage.
Musician John S. Cramer, Company K, Osage.
Private G. W. Rush, Company I, Waukon.
Lieutenant Frank R. Fisher, Company B, Waterloo.

SECOND REGIMENT.

Captain C. F. Garlock, Company C, Muscatine.
Sergeant Charles Kemble, Company C, Muscatine.
Private Frank Lambert, Company C, Muscatine.

THIRD REGIMENT.

Colonel C. V. Mount, Shenandoah.
Captain S. P. Moore, Company B, Villisca.
Lieutenant Lee Harris, Company B, Villisca.
Sergeant A. Overman, Company B, Villisca.
Private Lee Moore, Company B, Villisca.
Private James McIntyre, Company B, Villisca.
Sergeant W. H. Walters, Company E, Shenandoah.
Sergeant A. H. McRoberts, Company E, Shenandoah.
Sergeant R. M. Davis, Company K, Red Oak.
Sergeant M. G. Stokesberry, Company K, Red Oak.

FOURTH REGIMENT.

Captain H. J. Edens, Company F, Algona.
First Sergeant Walter E. Ward, Company F, Algona.
Sergeant M. J. Walsh, Company F, Algona.
Private Charles E. Witham, Company F, Algona.
Lieutenant John McGibbons, Company H, Sioux City.
Sergeant William F. Smith, Company C, Webster City.
Private William Jones, Company G, Ft. Dodge.
Second Lieutenant J. H. Pattee, Company B, Perry.
Private F. G. Zimmerman, Company E, Hull.

II. The State Rifle team will go into camp at Thompson's Mill, near Dubuque, Iowa, for eight days' preliminary competition and team firing. This camp will be known as Camp Lockey, in honor of the late Thomas B. Lockey, Private, Company C, Twenty-first Iowa Volunteers. Colonel Thomas F. Cooke, Team Captain, will assume command of the camp.

III. Lieutenant M. S. Schermerhorn, Quartermaster Fourth Regiment, is charged with establishing camp and equipping range required for the above service.

IV. Upon arriving in Dubuque all members of the State Team will report with dress and fatigue uniforms, fully armed and equipped, at the Merchants' Hotel, to Lieutenant Schermerhorn for transportation to camp Lockey. They will report upon arrival at camp to Colonel Thomas F. Cooke, Team Captain, not later than 8 A. M. Tuesday morning, October 11th. They will proceed to Chicago, Illinois, to participate in the dedicatory exer-

cises of the World's Columbian Exposition, not later than Wednesday night, October 19th, and to Ft. Sheridan, Illinois, at such time as may be announced by the Team Captain.

V. Owing to the lateness of the season members of the team are cautioned to provide themselves with extra bedding and heavy clothing. Subsistence and cots or straw will be furnished at the camp.

VI. All parts of G. O. Nos. 28 and 32, A. G. O. (c. s.) inconsistent with these orders are hereby revoked.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 48. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 6, 1892. }

The following modifications of G. O. No. 43, c. s., are announced for the information of all concerned:

First. The Second Battalion, First Regiment, Major John McBirney, of Charles City, Commanding, will proceed to Jackson Park, Chicago, Tuesday evening, October 18, via. the Ill. Cen. Ry., instead of the C. & G. W. Ry.

The Third Battalion, First Regiment, Major Glenn Brown, of Dubuque, Commanding, will proceed to Jackson Park, Chicago, Tuesday evening, October 18, via. the C. & G. W. Ry., instead of the Ill. Cen. Ry.

Returning, Co. M, Second Regiment, will travel via. C., R. I. & P. Ry. to West Liberty instead of Davenport; thence via. train No. 1, B., C. R. & N. Ry., to Elmira Junction; thence via train No. 34, B., C. R. & N. Ry. to Tipton.

The designations of Second Battalion, Second Regiment; and the Third Battalion, Second Regiment, as published in G. O. No. 43, are hereby revoked. These battalions should be designated as follows:

Second Battalion, Major D. V. Jackson, Commanding, Co. C, Muscatine; Co. D, Washington; Co. M, Tipton; and Co. B, Davenport.

Third Battalion, Major E. E. Lambert, Commanding, Co. G, Ottumwa; Co. L, Newton; Co. K, Grinnell; Co. I, Iowa City.

The Second Battalion, First Regiment, and the First Battalion, Second Regiment, will be delivered by the transportation companies at Jackson Park, Chicago; all other battalions will be delivered at the Chicago City Passenger Stations.

All companies will provide themselves with cooked rations for one meal upon departure from battalion rendezvous.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }
NUMBER 49. }

STATE OF IOWA
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 6, 1892. }

I. So much of G. O. No. 38, c. s., as publishes the official record of Col C. W. Boutin, is hereby revoked. There is hereby substituted in lieu thereof the following:

Colonel C. W. BOUTIN, Sixth Regiment.

Private, Vermont Guards, from May, 1856, to April, 1861; Corporal, Co. E, First Vermont Volunteers, April 20, 1861; mustered out, August 16, 1861; re-enlisted, Private, Co. K, Fourth Vermont Volunteers, August 28, 1861; Lieutenant, Co. K, Fourth Vermont Volunteers, September 21, 1861; Captain, Co. D, Fourth Vermont Volunteers, December 13, 1862; Major, Fourth Vermont Veteran Volunteer Infantry, June 4, 1865; mustered out August 25, 1865; Captain Independent Company Illinois Infantry, May, 1866; resigned, November, 1867; Captain Co. H, Sixth Regiment, I. N. G., August 7, 1877; Major, August 6, 1881; Lieutenant-Colonel, July 16, 1884; Colonel, July 28, 1888; resigned, April 30, 1892.

II. In accordance with the provisions of G. O. No. 38, c. s., it is hereby ordered that the name of the following officer be placed upon the Roll of Retired Officers, with the official record, as published below:

Brigadier-General CHARLES S. BENTLEY, Second Brigade.

Enlisted as private in Co. D, Second Regiment Wisconsin Cavalry Volunteers, 1861; promoted to Sergeant, November 15, 1861; First Lieutenant, January, 1862; Captain, Co. G, July, 1863, declined; Captain, Co. D, October, 1864; Assistant Adjutant-General, Grierson's Cavalry Division, October, 1864; mustered out, February 15, 1865; Captain Co. A, First Cavalry, I. N. G., 1877; Colonel, Fourth Regiment, July 10, 1878; Brigadier-General, Second Brigade, May 19, 1881; resigned, August 8, 1885.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 50. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, Oct. 7, 1892.

I. Company M, Fourth Regiment, Captain W. W. Woods, commanding, having failed to attain the proper standard of efficiency within the period authorized by official communication, from the Adjutant-General's office bearing date of August 18, 1892, and the members having left their quarters at the recent encampment of the Fourth regiment in a grossly unsoldierly condition, it is hereby ordered that the company be mustered out and the officers and members discharged from the service of the State.

II. Capt. W. W. Woods will at once pack all public property for which he is accountable to the State, and hold same in readiness for shipment to the State Arsenal, not later than Tuesday, October 11, 1892.

III. Papers of discharge will be forwarded at once by the regimental

commander for approval of this office and Lieutenant-Colonel G. W. Weeks will deliver same to the individual members of the company and make shipment of stores on the date indicated above.

BY COMMAND OF GOV. HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 51. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Oct 7, 1892. }

The following reports of the Colonel Commanding and the Surgeon, Fourth Regiment, are published for the information of all concerned.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

HEADQUARTERS FOURTH REGIMENT OF INFANTRY, }
IOWA NATIONAL GUARD, }
Sioux City, Iowa, Sept. 30, 1892. }

(Through military channels.)

Major Gen. Geo. Greene, Adjutant-General Iowa, Des Moines, Iowa:

SIR,—In obedience to General Orders No. 20, dated A. G. O., July 30, 1892, the Fourth Regiment went into camp at Riverside Park, near Sioux City, September 3d.

The regiment camped in line of platoon columns, giving a total front of 600 feet, allowing 20 feet for company streets and 40 feet for battalion intervals. For the purpose of facilitating battalion formations the tents of the line officers were placed in prolongation of the line of tents of the men, but facing the company streets. The avenue between the head of company streets and line officers' tents was 20 feet wide. At night this avenue was lighted by arc lights placed at the right of the second and third battalions. The space in front being needed for ceremonies, etc., the battalion commanders were camped on the headquarters line. This arrangement gave a fine parade ground 300x500 feet. The band was camped on the right rear, and the non-commissioned staff on the left rear of the headquarters line. The field hospital (six beds) and dispensary on the right rear of the non-commissioned staff. A boat house, conveniently located within our lines, was used as a commissary building and guard house. The commanding officer, adjutant, quartermaster, and quartermaster and commissary sergeants were on the grounds early the morning of the 1st. The tents and lumber for the floors, etc., were on hand, but the greater part of the day was consumed in unloading the car of tents, the car being side tracked a long distance from the camp and in an inconvenient place. Friday, the 2d, was spent in making tent floors and a few tents were erected. Friday evening a battalion (two companies) of the Second U. S. Infantry, under command of Capt. Chas. Keller, arrived. As their baggage had been delayed by the railroad company they were without tentage and were offered quarters in such of our tents as were in readiness. Saturday at noon the entire regiment, 516 strong, was in camp, and after posting a small guard the balance of the day was given up to the men to allow them to make themselves

comfortable in quarters. Sunday morning guard mounting was held at 8.00 o'clock, divine services at 8:45; the chaplain being assisted by the choir of the First Baptist church of Sioux City and the regimental band. The entire regiment attended the service beside many of the officers and men of the Second U. S. Infantry and a number of citizens. Major Clifford D. Ham, A. I. G. Second Brigade, inspected and mustered the 1st and 2d battalions in the afternoon. As these battalions had hardly got settled in camp and had no notice of muster till nearly 9:00 o'clock of the evening before, I fear that some companies were not able to do themselves justice, or pass as good an inspection as they would if they had had a few hours more notice. The third battalion was mustered the day following. The daily routine was begun Monday, the 5th inst, and carried out as set forth in Orders No. 20, R. H. Q., dated Aug. 26th, 1892 (a copy of which is herewith attached), except Thursday, when rain prevented, and the time was spent in schools, and Friday afternoon, when the regimental drill gave way for the review of the regiment by the commander in chief. The regiment broke camp Saturday forenoon and the quartermaster turned over the tents and other State property to the quartermaster of the Third Regiment. The Third marched in as the Fourth marched out.

ORDERS	{	{	HEADQUARTERS FOURTH REGIMENT OF INFANTRY,
No. 20.			IOWA NATIONAL GUARD, SIOUX CITY, IOWA, August 26, 1892.

I. In obedience to General Orders No. 20, A. G. O., July 30, 1892, this regiment will go into camp at Riverside Park, near Sioux City, Saturday, September 3d. Companies will travel in heavy marching order, overcoats rolled on top of blanket bags. Blankets, together with dress uniforms, will be carried in boxes. No citizens' clothing will be taken into camp.

II. The camp will be known as Camp Rice, in honor of one of Iowa's distinguished soldiers, Gen. E. W. Rice, a former resident of Sioux City.

III. Advance details will not be necessary. Company commanders wishing to send advance parties before the date of opening camp, will apply direct to the Adjutant General for permission and transportation.

IV. Company officers will carefully study and familiarize themselves with the movements in the school of battalion, and instruct and examine the sergeants of their companies in the duties of guides.

V. Trumpeters will report in person to the Chief Trumpeter, and will be subject to his orders while in camp.

VI. The order of camp and regimental formation will be as follows:

FIRST BATTALION.	SECOND BATTALION.	THIRD BATTALION.
1 3 4 2	1 3 4 2	1 3 4 2
B A G I	K D C M	E L F H

VII. Immediately on arrival each company commander will report to the Regimental Adjutant the number of commissioned and non-commissioned officers and privates he brings into camp.

VIII. The following daily routine will be observed.

FORENOON.

1.	Reveille.....	5:30	A. M.
2.	Morning Service by Chaplain.....	6:00	"
3.	Breakfast.....	6:30	"
4.	Surgeon's call.....	7:00	"
5.	Fatigue call.....	7:15	"
6.	First Sergeant's call,.....	7:30	"
7.	Non-Commissioned Officers' School.....	7:40	"
8.	Guard Mounting.....	8:00	"
9.	Battalion Drill	9:00	"
10.	Recall.....	11:00	"
11.	Dinner.....	12:00	M.

AFTERNOON.

12.	Officers' School.....	1:00	P. M.
13.	Regimental Drill.....	2:00	"
14.	Recall.....	4:00	"
15.	General Fatigue.....	4:30	"
16.	Regimental Parade.....	5:30	"
17.	Supper.....	6:15	"
18.	Tattoo.....	10:00	"
19.	Taps.....	10:30	"

First call will sound 10 minutes before reveille, guard mounting, drill and parade. Assembly five minutes after reveille, drill calls and tattoo.

IX. The annual competition for the Company H trophy, now held by Company D, will take place Tuesday, September 6th. The competition will be between teams of five men each from each company, each man firing five shots at each of the three ranges—200, 300 and 500 yards, under the rules of the Military Rifle Association.

In addition to the prize above mentioned, the Sioux City Journal offers a trophy to the individual soldier who shall make the highest aggregate score in this contest. Mr. W. H. Beck, of Sioux City, offers a very handsome trophy to the team making the greatest aggregate score of 500 yards; trophy to be won twice in succession before coming the property of the winning team. Until finally won it will be held under the same rules prescribed for the Company H trophy.

Company commanders will select from the line officers of the regiment one range officer and one statistical officer, and detail two extra men with their teams to act as markers and scorers. Ammunition for this contest will be furnished at the range.

X. Each company commander will detail four men to perform the duties of company bearers. They will report to the Regimental Surgeon for instruction in first aid and litter drill at one o'clock P. M. each day, and at such other times as he may designate. During the camp they will wear a red brassard (of flannel, 8 inches wide) around the left arm above the elbow. They are excused from ordinary guard duty.

XI. The following details are hereby announced. They will report for duty at Guard Mounting, Sunday morning:

CAPT. STEELE KENWORTHY, *Officer of the Day*

LIEUT. J. A. HALEY, *Officer of the Guard.*

Co. A, 4 privates.	Co. G, 4 privates.
Co. E, 1 Sergt. and 3 privates.	Co. F, 1 Sergt. and 3 privates.
Co. I, 1 Corp. and 3 privates.	Co. D, 1 Corp. and 3 privates.
Co. L, 4 privates.	Co. H, 1 Corp. and 3 privates.
Co. C, 1 Sergt. and 3 privates.	Co. K, 4 privates.
Co. B, 1 Corp. and 3 privates.	Co. M, 1 Sergt. and 3 privates.

ROUTINE FOR SUNDAY, SEPT. 4TH.

Reveille.....	6:30 A. M.
Breakfast.....	7:00 "
Guard Mounting.....	8:00 "
Service by Chaplain.....	8:45 to 9:45 "
Parade.....	5:30 P. M.

By order of

COL. C. E. FOSTER.

O. C. SERVIS,

Adjutant.

THE REGULAR TROOPS.

The two companies of the Second U. S. Infantry, G and B., that were camped with us, Captain Charles Keller, commanding, were of great benefit to the regiment, both as an object lesson and because of the assistance rendered my officers, non-commissioned officers and men. Officers and non-commissioned officers went out with each battalion and nearly all the companies at every drill, and the battalion joined my regiment in all regimental parades and in the review. They gave guard mounting every morning just previous to our hour for this ceremony for the purpose of instructing our guard that was coming on. The officers, without exception, were untiring in their efforts to assist and instruct, and the enlisted men, catching the spirit, mingled freely with our men, answering no end of questions and teaching them how to properly care for their arms, clothing and equipments, and to neatly dress the tents.

The regiment is under many obligations to Captains Keller and Dempsey, the medical officer, Dr. Spencer, and Lieutenants Van Liew, Whitman, Hines and Marquart.

It gives me pleasure to testify to the general good conduct of the non-commissioned officers and men of companies G and B of the Second U. S. Infantry. Their clean and tidy appearance, orderly deportment, soldierly bearing, and strict fidelity to duty were splendid object lessons for some of our companies, while it gave a good impression of the army to the thousands of citizens who visited our camp.

Lieut. A. C. Sharpe, of the Twenty-second United States Infantry, who was detailed by the War Department as the inspecting officer, was of great assistance and won the respect and esteem of all. He is a scholarly gentleman and a conscientious soldier, whose knowledge of the National Guard and connection with military schools eminently qualifies him for the detail.

DRILLS.

While not as much ground was gone over in drill instruction as I had hoped for, I cannot help but feel that all was done that could be reasonably expected under the circumstances.

We were working under entirely new drill regulations. Not one of the field had ever served in a field position before and none of the staff except the surgeon and quartermaster had ever served on a staff before. Of the non-commissioned staff, the commissary sergeant, color bearer, and chief trumpeter were the only ones that were not on duty in their various positions for the first time.

Seven of the twelve company commanders faced their companies in camp for the first time. About forty per cent of the enlisted men were never in camp before, and one company (L) was organized so recently that it did not drill with arms until three days before going into camp, and did not get uniforms until the evening before camp. However, there was no shirking and all worked earnestly and faithfully to acquire all the knowledge possible in the limited time at our disposal. A good deal of valuable time was wasted by reason of poorly instructed guides. Company commanders should carefully instruct their guides. They should be taught to march straight to the front without drifting to the right or left, how to keep their proper distance and interval and to get promptly on the line.

SMALL ARMS PRACTICE.

Rifle practice is necessary to develop any degree of proficiency in the use of that arm, and as another incentive to practice on the home range, an annual regimental contest has been provided between teams of five men each from each company. Two elegant trophies have been presented the regiment; one by Company H and one by W. H. Beck, a prominent jeweller of Sioux City. A beautiful gold medal of appropriate design, was presented this season by the *Sioux City Journal*.

The Company H trophy goes to the team making the highest aggregate score at all ranges. It was won last year by Company D (Hampton) and this year by Company F, of Algona. It must be won three times to become the permanent property of the team. The Beck trophy is for the team making the highest score at 500 yards and must be won twice in succession to become the permanent property of the team. This trophy also went to Company F this year.

The *Journal* medal was for the best individual score at all ranges, to be won once to entitle the winner to permanent possession. It was won by Capt. Edens of Company F.

GUARD DUTY.

Possibly the most important service that a Guardsman may be called upon to render his State is *Guard Duty*, and yet it seems next to impossible to get the average National Guard soldier to regard it as but little more than "horse play." Some officers, even, are disposed to slight the duty, and permit the men to. The most common omission seems to be the instruction to No. 1, who rarely turns out the guard to those entitled to the compliment, and this, of course, is the omission most likely to strike the eye of

the military critic. Guard duty at Camp Rice was about on a par with what I have observed in other camps in this State. A careful questioning of sentinels on post shows that while it is quite evident that the men in most instances have not been thoroughly instructed by their company officers at home, their natural intelligence comes to their rescue, and they would be fairly efficient in emergency. Company commanders should give more attention to the careful instruction of their men in this important duty.

BATTALION COMMANDERS AND STAFF.

The increase in size of the regiment and the additional duties imposed upon the regimental staff seem to demand that in camp, battalion commanders should have some responsibility other than taking their commands out on drill. They should, through the adjutants and sergeants major, assist the regimental adjutant in making up guard details, verify morning reports, and see that they are correctly made out and promptly sent to the regimental adjutant, and the battalion adjutants and sergeants major should be ready to assist the regimental adjutant whenever their services were not actually required for battalion drill. Each battalion should have a commissary sergeant to assist the quartermaster in the distribution of supplies and in the issue of rations.

MEDICAL OFFICERS AND HOSPITAL CORPS.

In the Fourth Regiment there is one surgeon, two assistant surgeons, two hospital stewards and four hospital attendants. Every one connected with this department is eminently qualified and particularly fitted for his place, and I take pride in the belief that it is an honor to the regiment and a credit to the service and the State. The report of the surgeon herewith attached gives in detail a report of the general health of the camp and a list of the sick.

QUARTERMASTER'S DEPARTMENT.

It affords me much pleasure to inform you of the very efficient work of Lieut. M. S. Schermerhorn, Quartermaster, and his assistants, Commissary Sergt. Austin and Quartermaster Sergt. Davis. They were on the ground several days before camp and worked early and late to make every one comfortable, and were patient and courteous always, even under the most trying circumstances.

A careful personal inspection of rations issued showed the food to be of good quality and in sufficient quantity. Some complaints were made of shortage of rations, but it was found that in some instances, too many visitors were being fed, and in other cases much food was wasted and spoiled by incompetent cooks. For instance, a careless cook can waste half the potato ration in peeling and cutting up, or spoil the entire rice ration by scorching. Company commanders should make personal inspection daily of the company kitchens and see that their allowance of food is not wasted and is properly cooked.

The regiment is under obligations to Messrs. Swan, Taylor, Kirk and Jones of the Riverside Park Land Company on whose ground the command camped, for their generous and courteous attention, and to the citizens of Sioux City generally whose hospitality was enjoyed by many of our officers

and men, and who manifested their interest in our service by visiting our camp in large numbers daily.

I cannot close this report without expressing my appreciation of the cheerful attention to duty and loyal support of the field, staff and line officers and the general good conduct, soldierly spirit and earnest work of the non-commissioned officers and men.

Very respectfully your obedient servant,

C. E. FOSTER,

Colonel.

SIoux CITY, IOWA, September 12, 1892.

(Through military channels.)

To the Surgeon-General, Iowa National Guard:

DEAR SIR,—I have the honor to report that the Fourth Regiment, Iowa National Guard, camped at Camp Rice, Sioux City, Iowa, from the forenoon of September 3, 1892, till the forenoon of September 10, 1892, excepting four companies, which embarked on special train for their homes about 10 P. M. on the 9th.

Camp Rice is very pleasantly located in Riverside Park, on the Big Sioux River, four miles west of Sioux City, from which it was easily reached by an electric car line, which ran trains every fifteen minutes from 6:30 A. M. till 12 P. M. Most of the tents were pitched on open ground, with fair drainage, in close proximity to the timber.

The water supply was obtained by pumping from the middle of the Big Sioux River, and delivered in barrels to each company.

The slops and garbage from the kitchens were deposited in latrines dug near the company kitchens for that purpose. The sinks, one for each company, were located in the timber, about 100 feet in rear of the company kitchen, and dug ten feet long by three feet wide and about seven deep, provided with a seat with four commode holes each, and protected by tent flies hung as screens on the exposed sides. Owing to the amount of labor required of the Quartermaster's force in preparing the floors and putting up the tents, the sinks and latrines were not completed till about the third day of the camp, whereas it is quite important to have them in readiness upon the arrival of the troops. When the latrines were completed the camp was thoroughly policed, and the accumulated refuse hauled away, after which the sanitary condition was kept very satisfactory.

The weather, with the exception of Thursday, was clear and pleasant during the days, but the nights were mostly showery, cold and damp.

A hospital of six beds was established and maintained during the camp, and although it was honored with but two inmates during our stay, it is a very necessary part of the provision to care for the sick.

The medical supplies were purchased at a local drug store, with the privilege of returning what was not used or damaged. The health of the command was generally very good, with the exception of a considerable number, who were troubled with diarrhœa the last three days in camp—some sixty-five cases, probably resulting from the cold and damp nights, and gratification of the enormous appetites created by the active out-door life; none of them, however, were serious. A corps of four hospital attendants was detailed for duty during the camp, three of them being enlisted for the

purpose. These attendants, with four men from each company, detailed as Company Bearers, were drilled about an hour each day in the litter drill and first aid. The interest taken and progress made was very satisfactory indeed.

The hospital equipments, consisting of six wire spring cots, with mattresses and pillows, one commode and twelve litters, were purchased here. They were left for the use of the Third Regiment; then packed and shipped to the Quartermaster General for future use. In addition to the above, a camp or field hospital should be provided with one new pattern Field Medicine case, one new pattern Field Surgical Dressing case, one Surgeon's Dressing Pouch, one hospital Corps Pouch, six Hospital Corps Knives, Scabbards and Belts. And one thing very much needed at present in our service is a Sick Book for each company.

As to the personnel of the Medical and Hospital Department of our present organization, I think they should comprise at least one Medical Officer, one Hospital Steward and two Hospital Corps Men, for each organized battalion; and no man should hold the position of Hospital Steward who is not a registered pharmacist under the laws of Iowa.

For uniformity's sake, I think it desirable that the uniform of Medical Officers should be changed to conform with that prescribed for Medical Officers of the U. S. Army.

Assistant Surgeons Sherman and Morse, though both inexperienced in military matters, took such interest and learned so rapidly as to render valuable assistance during the camp, and I think that either of them is fully competent to perform the duties of medical officers in any capacity.

Our litter drills were aided very much by the valuable assistance rendered by Assistant Surgeon W. G. Spencer, U. S. Army, who was on duty as Attending Surgeon with the battalion of Second U. S. Infantry, camping in our vicinity. Captain Spencer cheerfully answered all our questions, and at my request, personally attended our litter drills, and was untiring in his efforts to aid us and impart information.

Very respectfully, your obedient servant,

A. C. BERGEN,

Major and Surgeon Fourth Regiment, I. N. G.

TABULATED SICK REPORT

Of the Fourth Regiment, Iowa National Guard. Station: Camp Rice.
Period: 7 days. From Sept. 8rd, 1892, to Sept. 9th, 1892.

TABULAR LIST OF DISEASES.		No. of cases.	Returned to duty.	Returned home with Co.
Blister heel.....	1	1	1	1
Blister feet	1	1	1	1
Colic	5	5	5	5
Cold	7	7	7	7
Congested throat ..	1	1	1	1
Constipation.....	1	1	1	1
Cut finger.....	1	1	1	1
Diarrhoea	65	65	65	65
Felon.....	1	1	1	1
Headache.....	4	4	4	4
Headache and vomiting.....	1	1	1	1
Internal piles.....	1	1	1	1
Indigestion.....	4	4	4	4
Lacerated finger	1	1	1	1
Neuralgia.....	1	1	1	1
Rheumatism.....	1	1	1	1
Sprain of back	1	1	1	1
Sprain of knee.....	1	1	1	1
Tonsillitis.....	1	1	1	1
Ulcer on finger.....	1	1	1	1
Vomiting.....	1	1	1	1
Total	102	100	2	

I certify that the foregoing entries are correct and that an accurate copy of this report is on file.

A. C. BERGEN,
Major and Surgeon Fourth Regiment, I. N. G.

Dated Sept. 10th, 1892.

GENERAL ORDERS, }
No. 52. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 10, 1892. }

The attention of the entire command is directed to the importance of observing the details of military organization, discipline, and equipment, at all times and under all circumstances, when troops are under orders for military duty. In connection with the coming tour of duty at Chicago, special emphasis is directed to the following points:

1. Belts should always fit tightly, and should be freshly cleaned and blackened. (Heel ball is recommended for this purpose.)
2. Bayonets should fit the scabbards loosely.
3. Belts should be worn uniformly.
4. As far as possible, collars and shoes of uniform pattern should be worn with dress coat
5. No cuffs should be worn.
6. Gloves should be clean and of uniform pattern.
7. No white collars should be worn with fatigue suits. When ties are worn, they should be black; caps and helmets should be worn square on the head.
8. Coats and blouses should always be buttoned, whether on duty or fatigue, unless engaged in manual labor.
9. Always button the coat before saluting an officer or before saluting the national colors.

10. The cap or helmet should always be lifted in passing the national colors.

11. Buttons, brasses and shoes should be polished before every ceremony.

12. Dress coats must fit closely. Company commander shall insist upon this; they will observe all ill-fitting uniforms at battalion rendezvous and have same altered before proceeding to Chicago.

13. Ornaments must not be removed from caps; attention is directed to existing orders, which impose a fine of twenty-five cents for every violation of this regulation.

14. *Non-commissioned officers and file closers must realize that they are appointed to their positions of honor, for certain specific and important duties; they must observe closely and correct promptly all errors; they must prevent straggling; they must insist rigidly upon the men keeping their eyes strictly to the front and heads up; they must be constantly on the alert to correct incorrect positions of arms and equipment; they must execute all their movement with alacrity; when commands are not distinct they must repeat the same in a low tone of voice. Company commanders who permit men to fall in line in future while smoking or chewing will be subject to reprimand or court martial for neglect of duty. Non-commissioned officers must, above all, set the example of model soldiers in every sense of the word.*

15. The care of his weapon should always be considered by the soldier a sacred trust; stocks must be lowered to the ground gently; all pounding of stocks, sliding guns upon ramrods, snapping hammers, pointing muzzles, or undue exposure of barrels to dampness, must be sedulously avoided; arms must never be removed or placed in racks without opening and inspecting chambers; squads or companies must never be formed or dismissed without the same precaution; boxes must always be carefully examined before the issue of ball or blank ammunition; the cartridge must always be closely scrutinized before inserting in the chamber; the soldier should always examine the number of his rifle before falling in or after his dismissal, and promptly report any discrepancy to the company commander; a roster of the company with number of rifle assigned to each, should be constantly posted in armories.

16. When not in use, rifles should be kept in canvas covers; blue barrels should never be brightened; tumbler screws may be prevented from working out by dipping the thread in vinegar.

17. Uniforms should be kept neat and clean; they should invariably be brushed before placing in lockers; lost buttons should be promptly replaced; a surplus supply of buttons should be kept constantly on hand in every company; white helmets should be occasionally brightened with a mixture of ammonia, water and corn meal; trousers should be frequently cleaned and pressed; all articles of clothing should be distinctly marked with the soldier's name or number; overcoats should be rolled on top of blanket bags and blankets packed inside; spare straps should be rolled in coils, and the outer end held in place by two winds of harness thread; canteens should be cleaned and dried after using; to secure uniformity and neatness, it is recommended that all companies provide themselves with tin frames to be placed within blanket bags (pattern and price may be procured from the Adjutant-General); overcoats should be carefully packed and protected

from moths when not in use; when uniforms and equipments are stored for the winter, it is recommended that blankets be packed in blanket bags, and with canteens and complete straps hung upon armory walls about seven feet from the floor, this method affords a suitable decoration for the armory and insures a rapid and easy invoice of the property at any time; arms, uniforms or equipments should never be permanently removed from the armory or property room; plans for a convenient and compact gun rack, occupying but two square yards of space, and costing about twelve dollars, will be furnished upon application to the Adjutant-General, or upon receipt of the price; they will be manufactured in Des Moines and shipped upon requisition.

18. It is unquestionably the first duty of the soldier to yield blind and implicit obedience to all orders. To do this the soldier must obey without hesitation as soon as he receives the order, and with a promptness and willingness that almost insures success. Zeal, punctuality, alertness, and the habit of instantaneous action must always be among those qualities which make a good soldier. **THE TRUE SOLDIER WILL AT ALL TIMES AND UNDER ALL CIRCUMSTANCES BE A GENTLEMAN.**

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 58. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 10, 1892. }

I. The following official telegram from Major-General Nelson A. Miles, U. S. A., commanding the forces selected to attend the dedicatory ceremonies of the World's Columbian Exposition, is published for the information of the Iowa National Guard:

Chicago, October 8, 1892.

Adjutant-General, State of Iowa, Des Moines, Iowa:

Owing to the lateness of the season and the danger of colder, wet weather, October 21st, your troops should be fully supplied with warm underclothing, heavy-soled shoes, and at least two woolen blankets per man, in order to make them comfortable.

NELSON A. MILES,
Major-General Commanding.

II. The attention of the Commander-in-Chief having been directed to the prevalent custom in many companies of removing the ornaments from fatigue caps, it is hereby ordered that a deduction of twenty-five cents be made from the clothing allowance of every man deficient in this part of the uniform.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 54. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Oct. 11, 1892. }

Lieutenant A. C. Sharpe, Twenty-second Infantry, U. S. A., having been ordered by the Secretary of War to report for duty with the Iowa Provisional Brigade at Chicago, Illinois, is hereby appointed Acting Assistant Inspector-General, with the rank of Colonel. He will be obeyed and respected accordingly, and at the conclusion of the above tour of duty will make a detailed report of his observations to this office.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 55. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Oct. 12, 1892. }

I. The officers charged with the investigation of the report that the members of Company M, Fourth Regiment, had left their quarters at the recent encampment of the Fourth Regiment at Sioux City in grossly unsoldierly condition, having failed to consult the officers of the company in conducting this investigation, thus depriving them of all opportunity to make any explanation in defense of their organization, it is hereby ordered that Company M, Fourth Regiment, be reinstated in the service of the State; and G. O. No. 50, dated A. G. O., Des Moines, October 7, 1892, are hereby revoked.

II. The attention of the officers charged with the investigation of the above matter is called to the degree and manner in which they failed to perform their duty in executing the instructions of the Commander-in-Chief.

III. The Commanding Officer of Company M, Fourth Regiment, is hereby directed to prepare his Command for inspection at the Company Armory or drill room, Marshalltown, Tuesday evening, December 12, 1892, at which time the Inspecting Officer will make a complete investigation of the charges referred to in the foregoing paragraph.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General

GENERAL ORDERS, }
NUMBER 56. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 15, 1892. }

The Secretary of War, having detailed the following officers and non-commissioned officers to serve with the Iowa National Guard as instructors, until further notice, they are hereby assigned to duty as follows:

Captain W. M. Van Horn, Seventeenth Infantry U. S. A., to Major D. V. Jackson, Second Battalion, Second Regiment, Davenport.

Captain F. M. H. Kendrick, Seventh Infantry, U. S. A., to Major W. G. Dows, First Battalion, First Regiment, Cedar Rapids.

First Lieutenant and Adjutant A. B. Johnson, Seventh Infantry U. S. A., to Major Glenn Brown, Third Battalion, First Regiment, Dubuque.

First Lieutenant E. I. Grumley, Seventeenth Infantry, U. S. A., to Major John Rix, First Battalion, Second Regiment.

Second Lieutenant W. S. Graves, Seventh Infantry, U. S. A., to Major E. E. Lambert, Third Battalion, Second Regiment.

□ Second Lieutenant D. M. Michtie, Seventeenth Infantry, U. S. A., to Major John McBirney, Second Battalion, First Regiment.

Sergeant-Major, J. E. Wilson, Seventeenth Infantry, U. S. A., Acting Second Lieutenant Co. F, First Regiment, Waverly.

Color-Sergeant Fritz W. Kuter, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. M, Second Regiment, Tipton.

Sergeant John O'Rourke, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. E, Second Regiment, Centerville.

Corporal Robert Wilson, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. K, First Regiment, Osage.

Corporal William A. Williams, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. B, First Regiment, Waterloo.

Corporal Joseph Atkins, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. D, First Regiment, Charles City.

Sergeant Riley Porter, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. I, First Regiment, Waukon.

Sergeant Martin Cunningham, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. K, Grinnell.

Sergeant Samuel Sutton, Seventh Infantry U. S. A., Acting Additional Second Lieutenant Co. I, Second Regiment, Iowa City.

Sergeant Miles Maloney, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. G, First Regiment, Vinton.

Sergeant Luke Maley, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. L, Second Regiment, Newton.

Corporal Benjamin F. Ballinger, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. G, Second Regiment, Ottumwa.

Officers and enlisted men of the Iowa National Guard will extend to the above officers every facility and courtesy for the performance of their duties.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
 NUMBER 57. }

STATE OF IOWA. }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 14, 1892.

I. Company M, First Regiment stationed at West Union, Captain F. D. Merritt, commanding, is hereby mustered out of the service of the State, upon request of the officers and enlisted men composing the company.

II. Captain Merritt will at once pack and ship to the State Arsenal all military property and supplies for which he is accountable to the State.

III. The commanding officer of the First Regiment is directed to execute and forward to this office for approval, papers of honorable discharge for all enlisted men of the above company.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
 No. 58. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 14, 1892.

It is hereby ordered that the name of the following officer be placed on the roll of Retired Officers with the official record of his military service as published below:

Lieutenant-Colonel STEVE E. CATE, Aid-de-Camp.

In State service from 1870 as Sergeant and Second Lieutenant of Infantry; Second Lieutenant of Artillery, June 3, 1877; mustered out, April 25, 1877; Adjutant Third Regiment, June 19, 1878; resigned September 21, 1880; First Lieutenant Co. A, Third Regiment, July 17, 1880; special A. D. C. Commander-in-Chief, May 27, 1882; commission expired May 22, 1886.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }
 NUMBER 59. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 17, 1892.

The following officers are detailed for duty upon the General Staff in connection with the tour of duty at Chicago, Ill., during the Dedicatory Ceremonies of the World's Columbian Exposition:

Colonel C. E. Foster, Commanding Fourth Regiment, Assistant Adjutant-General.

Captain J. T. Davidson, Quartermaster First Brigade, Acting Assistant Quartermaster General.

They will be obeyed and respected accordingly.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 60. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Iowa, Oct, 18, 1892. }

So much of General Orders as details Col. C. E. Foster for duty as commanding officer of the headquarters camp at Chicago is hereby revoked. Lieutenant-Colonel A. W. Swalm, Third Regiment, is hereby detailed for that duty.

Maj. J. R. Prime, Fourth Regiment, I. N. G., is hereby detailed for general staff duty at Chicago. He is directed to report to Col. C. E. Foster in person at Virginia Hotel, for orders.

GEORGE GREENE,
Adjutant-General

GENERAL ORDERS, }
NUMBER 61. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 25, 1892. }

I. The following officers and non-commissioned officers detailed for special service in connection with the Dedicatory Ceremonies of the World's Columbian Exposition, are hereby relieved from duty:

Capt. W. M. Van Horn, Seventeenth Infantry, U. S. A., to Major D. V. Jackson, Second Battalion, Second Regiment, Davenport.

Capt. F. M. H. Kendrick, Seventh Infantry, U. S. A., to Major W. G. Dows, First Battalion, First Regiment, Cedar Rapids.

□ First Lieutenant and Adjutant A. B. Johnson, Seventh Infantry, U. S. A., to Major Glenn Brown, Third Battalion, First Regiment, Dubuque.

First Lieutenant E. I. Grumley, Seventeenth Infantry, U. S. A., to Major John Rix, First Battalion, Second Regiment.

Second Lieutenant W. S. Graves, Seventh Infantry, U. S. A., to Major E. E. Lambert, Third Battalion, Second Regiment.

Second Lieutenant D. M. Michtie, Seventeenth Infantry, U. S. A., to Major John McBirney, Second Battalion, First Regiment.

Sergeant-Major J. E. Wilson, Seventeenth Infantry, U. S. A., Acting Second Lieutenant Co. F, First Regiment, Waverly.

Color-Sergeant Fritz W. Kuter, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. M, Second Regiment, Tipton.

Sergeant John O'Rourke, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. E, Second Regiment, Centerville.

Corporal Robert Wilson, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. K, First Regiment, Osage.

Corporal William A. Williams, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant Co. B, First Regiment, Waterloo.

Corporal Joseph Atkins, Seventeenth Infantry, U. S. A., Acting Additional Second Lieutenant, Co. D, First Regiment, Charles City.

Sergeant Riley Porter, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. I, First Regiment, Waukon.

Sergeant Martin Cunningham, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. K, Second Regiment, Grinnell.

Sergeant Samuel Sutton, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. I, Second Regiment, Iowa City.

Sergeant Miles Maloney, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. G, First Regiment, Vinton.

Sergeant Luke Maley, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. L, Second Regiment, Newton.

Corporal Benjamin F. Ballinger, Seventh Infantry, U. S. A., Acting Additional Second Lieutenant Co. G, Second Regiment, Ottumwa.

Colonel C. E. Foster, Commanding Fourth Regiment, Acting Assistant Adjutant-General.

Lieut.-Colonel A. W. Swalm, Third Regiment, Commanding Headquarters Camp.

Major John R. Prime, Fourth Regiment, General Staff duty.

Captain J. T. Davidson, Quartermaster First Brigade. Acting Assistant Quartermaster-General.

Captain A. C. Sharpe, Acting Inspector-General.

Captain O. C. Servis, Adjutant Fourth Regiment, Military Secretary.

Corporal W. P. Haggard, Co. F, Fourth Regiment, Orderly Clerk.

II. The Secretary of War, having detailed the following officer and non-commissioned officers to serve with the Iowa National Guard as Instructors until December 1st, 1892, they are hereby commissioned and assigned to duty as Additional Second Lieutenants. They will be obeyed and respected accordingly:

Second Lieutenant D. M. Michie, Seventeenth Infantry, U. S. A.

Sergeant Riley Porter, Seventh Infantry, U. S. A.

Sergeant Martin Cunningham, Seventh Infantry, U. S. A.

Sergeant Samuel Sutton, Seventh Infantry, U. S. A.

Sergeant Luke Maley, Seventh Infantry, U. S. A.

Sergeant John O'Rourke, Seventeenth Infantry, U. S. A.

Corporal Robert Wilson, Seventeenth Infantry, U. S. A.

Corporal William A. Williams, Seventeenth Infantry, U. S. A.

Corporal Joseph Atkins, Seventeenth Infantry, U. S. A.

The above officers will be assigned to duty at Company stations upon requisition of company commanders forwarded through regular channels, providing companies making such requisitions shall hold at least three company drills each week during such tour of duty, and three schools of instruction for officers and non-commissioned officers, without compensation from the state.

Officers and enlisted men will extend to the above officers every facility and courtesy for the performance of their duties.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS. }
 NUMBER 62. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE. }
Des Moines, October 26, 1892. }

The following companies of the Iowa National Guard having fallen below the proper standard of efficiency, are hereby placed upon probation for the period of forty days:

Company B, Third Regiment, Villisca, Captain S. P. Moore commanding.

Company E, Third Regiment, Shenandoah, Lieutenant O. L. Shaffer commanding.

Company K, Third Regiment, Red Oak, Captain J. E. Whelan commanding.

At the expiration of that time they will be inspected by officers to be designated in subsequent orders, and all commissioned officers and non-commissioned officers will be ordered before an examining board in accordance with the provisions of Section 85 of the Military Code. Unless the report of the officers charged with this inspection and examination is favorable, the officers and members of the above named companies will be mustered out of the service of the State.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
 NUMBER 64. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 26, 1892. }

The Commander-in-Chief takes great pride in congratulating the Iowa Provisional Brigade upon the flattering reports that are received from all sides of the efficiency and conduct of the Iowa troops during the tour of duty at Chicago in connection with the Dedicatory Ceremonies of the World's Columbian Exposition. In view of this excellent service and in recognition of the fact that the Iowa National Guard have shown themselves to be worthy citizens and thorough gentlemen as well as efficient soldiers, the inspecting officers are directed to credit each officer and enlisted men with one additional day's per diem.

In thus creditably representing our commonwealth, the Commander-in-Chief commends this most worthy state institution to the people of the State of Iowa, and most earnestly requests that the long deferred support of the citizens in many parts of the State be liberally tendered in the future.

BY COMMAND OF GOVERNOR BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }

No. 65. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 26, 1892. }

I. The following record of attendance at drills, during the quarter ending September 30, 1892, is published for the information of all concerned:

THIRD REGIMENT.				FOURTH REGIMENT.			
<i>Consolidated report received at General Headquarters, October 12.</i>				<i>Consolidated report received at General Headquarters, October 12.</i>			
P. S. & B.				P. S. & B.			
A.	Sept. 30, 7 a. m.	5	61.11	A.	Oct. 1, 8 a. m.	50	12
B.	Sept. 29, 9 a. m.		64.65	B.	Oct. 1, 10 a. m.	47	15
C.	Oct. 3, 7 a. m.		57.77	C.	Sept. 30, 8 a. m.	46	20
D.	Oct. 1, 9 a. m.		60.77	D.	Sept. 30, 8 a. m.	54	28
E.	Oct. 1, 8 a. m.		54.42	E.	Oct. 3, 8 a. m.	46	9
F.	Oct. 1, 7 p. m.		63.88	F.	Oct. 4, 8 a. m.	43	17
G.	Oct. 4, 9 a. m.		61.36	G.	Sept. 30, 8 a. m.	53	30
H.				H.	Oct. 6, 2 p. m.	50	16
I.	Oct. 2, 9 a. m.		65.22	I.	Oct. 1, 12 p. m.	40	20
K.	Oct. 10, 9 a. m.		60.00	K.	Oct. 4, 11 a. m.	47	45
L.	Oct. 1, 9 a. m.		64.28	L.	Oct. 5, 9 a. m.	45	13
M.	Oct. 1, 9 a. m.		64.30	M.	Oct. 3, 12 m.	49	28
Total.		5	62.16			517	251

*Eleven companies.

COMMISSIONED—GENERAL STAFF.

II. The following changes have occurred during the quarter ending September 30th, among the commissioned officers of the Iowa National Guard:

Alfred C. Sharpe, Colonel and Assistant Inspector General, with rank from October 12, 1892.

H. H. Canfield, Colonel and Chief of Engineers and Chief Signal Officer, with rank Sept. 21, 1892.

J. T. Davidson, Major and Inspector of Small Arms Practice, First Brigade, with rank from August 22, 1892,

Frank E. Lyman, Major and Engineer and Signal Officer, First Brigade, with rank from August 23, 1892.

Jno. M. Kemble, First Lieutenant and Aid-de-camp, First Brigade, with rank from September 20, 1892.

Henry Clay Wright, First Lieutenant and Aid-de-camp, First Brigade, with rank from July 26, 1892.

William H. H. Gable, Lieutenant-Colonel and Surgeon, Second Brigade, with rank from August 22, 1892.

Clifford D. Ham, Major and Assistant Inspector-General, Second Brigade, with rank from August 22, 1892.

Jonas M. Clelland, Major and Judge-Advocate, Second Brigade, with rank from August 22, 1892.

C. D. Hayden, Captain and Quartermaster, Second Brigade with rank from November 9, 1887.

C. S. Goodwin, Captain and Commissary of Subsistence, 2d Brigade, with rank from August 22, 1892.

FIRST REGIMENT.

Glenn Brown, Major, with rank from August 20, 1892.

C. A. Newton, First Lieutenant and Battalion Adjutant with rank from September 24, 1892.

F. B. Roziene, First Lieutenant and Battalion Adjutant with rank from September 24, 1892.

Bunn Booth, First Lieutenant, Company E, with rank from August 29, 1892.

L. H. Bowman, Second Lieutenant, Company E, with rank from August 29, 1892.

Wm. E. Herring, First Lieutenant, Company D, with rank from September 10, 1892.

Josiah Shores, First Lieutenant, Company K, with rank from August 30, 1892.

John Peterson, Second Lieutenant, Company K, with rank from August 30, 1892.

SECOND REGIMENT.

H. S. Burwell, Captain, Company K, with rank from September 21, 1892.

Arthur C. Norris, First Lieutenant, Company K, Second, with rank from August 17, 1892.

John N. Houghton, Second Lieutenant, Company K, with rank from August 17, 1892.

Lewis J. Rowell, Second Lieutenant, Company M, with rank from July 29, 1892.

A. R. Gorrell, First Lieutenant and Battalion Adjutant, with rank from September 23, 1892.

Edgar M. Hoover, First Lieutenant, Company C, with rank from September 27, 1892.

W. L. Thompson, Second Lieutenant, Company C, with rank from September 27, 1892.

THIRD REGIMENT.

William W. Young, Captain and Adjutant, with rank from August 22 1892.

William Bell, First Lieutenant and Battalion Adjutant, with rank from July 5, 1892.

T. Q. Records, First Lieutenant, Company C, with rank from August 1, 1892.

Oliver L. Shaffer, First Lieutenant, Company E, with rank from July 30, 1892.

Charles V. Dinges, First Lieutenant, Company I, with rank from July 30, 1892.

Wm. B. Widner, Second Lieutenant, Company I, with rank from August 29, 1892.

O. S. Williams, First Lieutenant, Company L, with rank from August 24, 1892.

W. C. Spooner, Second Lieutenant, Company L, with rank from July 18, 1892.

E. S. Condon, First Lieutenant, Company M, with rank from July 30, 1892.

Frank E. Sampson, Second Lieutenant, Company M, with rank from August 27, 1892.

W. E. H. Morse, Captain and Assistant Surgeon Fourth regiment, with rank from August 2, 1892.

Chas. C. Deering, First Lieutenant and Battalion Adjutant, with rank from August 4, 1892.

Norman P. Hyatt, First Lieutenant and Battalion Adjutant, with rank from July 2, 1892.

George W. Avery, First Lieutenant and Battalion Adjutant, with rank from August 5, 1892.

John H. McGibbon, Second Lieutenant Company H, with rank from July 18.

J. W. Rudy, Captain, Company L, with rank from July 23, 1892.

Howard F. Culver, First Lieutenant Company L, with rank from July 23, 1892.

William A. Kirk, Second Lieutenant, Company L, with rank from July 23 1892.

HONORABLY DISCHARGED—RESIGNED.

July 7, C. E. Woodbury, Second Lieutenant Company L, Third regiment.

July 12, C. L. Jernigan, First Lieutenant Company D, Fourth regiment.

July 12, W. T. Gilmore, Second Lieutenant Company M, Second regiment.

July 14, Harvey W. Brown, Second Lieutenant Company K, First regiment.

July 18, James M. Mills, First Lieutenant Company I, Third regiment.

July 18, James W. Carter, First Lieutenant Company C, Third regiment.

July 20, George H. Wisner, Second Lieutenant Company L, Fourth regiment.

July 20, C. P. Chase, First Lieutenant Company E, First regiment.

July 27, B. A. Campbell, Second Lieutenant Company H, First regiment.

August 4, F. B. Roziene, First Lieutenant Company D, First regiment.

August 11, William H. Howes, Second Lieutenant Company E, First regiment.

August 12, F. D. Merritt, Major First regiment.

August 18, T. G. Demeray, First Lieutenant Company K, First regiment.

August 20, Major C. L. Davidson, Judge Advocate Second brigade.

August 30, H. G. Mace, Second Lieutenant Company E, Third regiment.

September 2, Captain C. D. Hayden, Commissary of Subsistence, Second Brigade.

September 5, Captain Henry C. Spencer, Company K, Second regiment.

September 5, Captain John C. Fisk, Company F, Third regiment, to date from April 15, 1892.

September 21, William A. Blakeney, First Lieutenant Company C, Second regiment.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 67. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, October 31, 1892.

Upon recommendation of the General Inspector of Small Arms Practice, the regular practice season for the current year is extended to November 30th.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 68. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Nov. 2, 1892

It is hereby ordered that in the future immediately following roll call at all regular company drills in the Iowa National Guard, five sections of the Military Code and five sections of the Articles of War shall be read and explained.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
 NUMBER 69. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, November 2, 1892. }

The following extracts from orders filed in this office are published for the information of the Iowa National Guard:

HEADQUARTERS DEPARTMENT OF THE MISSOURI, }
 CHICAGO, ILLINOIS, October 25, 1892. }

Now that the duties and most important services of the National forces, the State troops and the civic organizations have been completed in connection with the dedicatory exercises of the World's Columbian Exposition, it becomes my duty, as it certainly is my pleasure, to express my admiration of the earnest and intelligent effort of nearly one hundred thousand (100,000) men who took part in the various ceremonies.

Every organization made its best effort to carry out the general plan of the Council of Administration and the Joint Committee on Ceremonies, and to make the events incident to the dedication as imposing and as impressive as the occasion demanded. There was scarcely a serious casualty, while the general good order that was everywhere maintained was the highest evidence of the best civilization.

(Signed)

NELSON A. MILES,
Major-General U. S. Army.

HEADQUARTERS CAMP HARRISON, }
 CHICAGO, ILLINOIS, October 22, 1892. }

In parting with the officers and soldiers of this command, the undersigned desires to express his appreciation of their handsome performance of all duty and their general good conduct and gentlemanly behavior in every respect. To the State troops of Ohio, Indiana, Illinois, Missouri, Michigan, Iowa, Wisconsin, and Minnesota, with a few exceptions, though not technically, under his command, he is under obligations for prompt and cordial response to every call and suggestion.

It is a pleasure to command such men, and a satisfaction to know that they could be relied on for more serious service.

We have to thank the directors, officers and employees on the grounds, and the Columbian Guard for many kindnesses and courtesies.

(Signed)

EUGENE A. CARR,
Brigadier and Brevet Major-General.

Official:

(Signed) F. G. HODGSON,
First Lieut. 6th Cav., Acting Ass't Adj't-Gen.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 70. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, November 2, 1892.

With profound sorrow the Commander-in-chief announces to the National Guard, that General James M. Tuttle, formerly of the Second Iowa Volunteer Infantry, died at Casa Grande, A. T., October 27, 1892.

The death of General Tuttle removes one of the most noted of our Iowa soldiers. On the breaking out of the war he organized a company, of which he was elected captain. The company was attached to the Second Iowa Infantry upon its organization, and he was elected lieutenant-colonel. On May 27, 1861, he, with his regiment, was mustered into the United States service, being the first three years regiment from Iowa.

On September 6, 1861, he was promoted to the colonelcy of his regiment, and June 9, 1862, to the rank of brigadier-general, in which rank he continued to serve until September, 1864.

During his service he filled the responsible positions of regimental, brigade, and division commander, and for a time as commander of the important post at Cairo, Illinois.

As a commander he participated in many important battles of the west, notably, Donelson, Shiloh and Vicksburg.

At the department encampment of the G. A. R., held in Dubuque, 1887, he was elected department commander for the ensuing year.

To the bereaved family and to the Iowa Department G. A. R., the Iowa National Guard extends the most heartfelt sympathy and a sincere wish that when they shall be summoned to answer the last bugle call it will be to join in the fields of eternal peace the spirit of him who has gone before.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

STATE OF IOWA, }
EXECUTIVE OFFICE, }
Des Moines, Nov. 11, 1892.

Leave of absence for sixty days is granted Major General George Greene, Adjutant General, with permission to leave the State.

All reports, correspondence, etc., of the National Guard and militia will be sent as usual, addressed, The Adjutant General, Des Moines.

HORACE BOIES,
Governor of Iowa.

STATE OF IOWA, }
EXECUTIVE OFFICE, }
Des Moines, Nov. 19, 1892.

The following staff appointment is hereby announced:

N. W. McIvor, Assistant Adjutant-General.

He will be obeyed and respected accordingly.

HORACE BOIES,
Governor of Iowa.

GENERAL ORDERS, }
NUMBER 71. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, November 19, 1892. }

I. The following from the report of the Board of Investigation appointed under General Orders No. 86, dated Adjutant-General's Office, September 22, 1892, is published for the information of all concerned, and the Board is hereby dissolved:

ARMORY Co. A, FIRST REG., I. N. G. }
Dubuque, Iowa, September 30, 1892. }

TO HIS EXCELLENCY HORACE BOIES, *Governor of Iowa:*

SIR:—In compliance with General Orders No. 86, A. G. O., dated September 22, 1892, we, the undersigned members of the Board of Inquiry thereby appointed, have the honor to submit the following report:

A majority of the Board are of the opinion based on the evidence that Captain Thrift acted purely in self defense, and was justified, while the minority is of the opinion that there was no necessity for him to strike Private Becker, and that he did not show sufficient self control. We are all united, however, in the belief that a court martial should not be ordered in this case.

We are of opinion that Private F. G. Becker should be discharged from the service in the usual way without disgrace.

We further recommend or rather suggest, the propriety of the issuance of some general order forbidding company officers from using any kind of coercion, intimidation or other means to influence the votes of the members of their company for any officer whatsoever or to question the same thereafter.

In the matter of the review of certain resolutions adopted by members of Company F, First Regiment, condemnatory of the alleged actions of Captain W. H. Thrift's conduct in the affray between him and Private Becker, the court beg leave to submit the following report:

There was no evidence adduced before the court in relation to said resolutions, or the occasion therefor, further than is shown by the evidence herewith submitted.

But to the end that the board might be advised as to whether any coercion or intimidation had been used or attempted on Private Becker in the election out of which it seems to us this unfortunate occurrence came, we have fully investigated the conduct of said election, and find from the evidence of Private Becker himself, and others that no one questioned his right to vote as he saw fit, and that said resolutions have no foundation in fact. We further find that the passage of same by members of Company F was unwarranted and unjustified, and a gross breach of military discipline, and in violation of the military regulations of the United States and of the State of Iowa.

At all events we are of the opinion that if such action is allowed to go unrebuked, it will greatly tend to the demoralization of the entire National Guard.

We are unable to determine whether any of the officers of Co. F participated in the meeting in which said resolutions were passed. We therefore recommend for the good of the service that a court martial should be convened, or some other appropriate steps taken, looking to a full investigation of the conduct of the persons whose names are signed to said resolutions.

(Signed)

W. H. C. JAQUES,
Brig. Gen. and Judge Advocate General, President of the Court.

JOHN C. LOPEZ,
Major Third Regiment.

D. A. EMERY,
Captain Co. G, Second Regiment.

Attest:

(Signed) JONAS M. CLELLAND,
Major and Judge Advocate Second Brigade, 1. N. G.

EXECUTIVE OFFICE. }
Des Moines, Ia., Nov. 11, 1892. }

The foregoing recommendations are approved except in so far as they suggest the convening of a court martial or other appropriate steps looking to an investigating of the conduct of certain members of Company F, First Regiment of "Iowa National Guard" passing certain resolutions at their armory in Waverly, Iowa, August 27, 1892.

As to the latter recommendations it is disapproved because there is nothing in the record tending to show that at the time of the adoption or publication of such resolutions said persons or any of them were in the military service of this State or in any manner other than through the aid of the civil courts amenable for their acts.

(Signed)

HORACE BOIES,
Governor of Iowa.

II. The commanding officer of the First Regiment is directed to issue an honorable discharge to Private F. G. Becker, Co. A, from the service of the State, to date from September 30, 1892.

III. The attention of the officers of Co. A, First Regiment, and of all other officers is directed to the recommendation of the Board of Investigation, that company officers be forbidden to influence the members of their company in the election of any officer whatsoever, or to criticize their votes thereafter. This privilege of election of officers is granted the members of the militia by the Constitution of the State, and the right must not be abridged in any manner whatever. Officers attempting to use influence before an election or to question a soldier's vote thereafter, render themselves liable to discipline.

BY COMMAND OF GOVERNOR HORACE BOIES:

N. W. McIVOR,
Assistant and Acting Adjutant-General.

GENERAL ORDERS, }
 NUMBER 72. }

STATE OF IOWA,
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, Dec. 6, 1892. }

The following report of Lieutenant A. C. Sharpe, Twenty-second United States Infantry, detailed by the Secretary of War to inspect the Iowa National Guard, is published for the information of all concerned.

BY COMMAND OF GOVERNOR HORACE BOIES:

N. W. McIVOR,
Acting Adjutant-General.

VERMILLION, SOUTH DAKOTA, Sept. 30, 1892.

The Adjutant-General, U. S. A., Washington, D. C.

SIR: In compliance with paragraph 9, S. O. No. 187, H. Q. A., A. G. O., August 10, 1892, and letter of instructions from your office of same date, I have the honor to submit the following report of my observations of the Third and Fourth Regiments, Iowa National Guard.

I reported by letter to the Governor of the State through the Adjutant-General, and at his request, reported in person on September 3, to Col. C. E. Foster, commanding Fourth Regiment, in camp at Riverside Park, near Sioux City. The location, water supply, bathing facilities, accessibility, topographical features and plan of camp, have been described in detail in my report to the Inspector-General of the army, to which reference is respectfully made. The organization, pay, allowances for clothing, armory rent, light, fuel, etc., methods of election and appointment of officers and non-commissioned officers, fines and penalties for breaches of discipline, etc., are set forth in the Military Code of Iowa, copy herewith. During my tour of duty with this and the Third Regiment, which succeeded it in camp the following week, I was constantly engaged as suggested in your letter of instructions, and at the request of the several commanders in assisting in all details of theoretical and practical instruction. In company with the brigade inspectors, Majors C. D. Ham and John T. Hume, I made daily examinations of the company quarters, kitchen, latrines and sinks; visited the guard daily and sentinels by day and night; attended, and at times conducted, the officers' school; carefully observed and frequently assisted at company, battalion and regimental drills; witnessed, and occasionally participated in ceremonies. I also called upon every company commander at his quarters, and endeavored in every way to acquaint myself with the quality and character of the troops, their methods of administration, and their capability for active service.

ADMINISTRATION.

The National Guard is fortunate in the small number of papers and forms with which its affairs are administered; these, however, are not always complete nor correct. Morning reports were made up on printed forms, generally neatly prepared. Ration returns were sent in daily, and approved by the commanding officer. Issues were made very liberally, the actual

amount drawn being usually in excess of the face of the return. The manual of Guard Duty was followed in making details, but very few companies had correct rosters. The Third Regiment had a descriptive book; not posted up, however, since the recent re-organization. The regimental fund is received and disbursed by the quartermaster under the direction of the Colonel, but there seems to be no authoritative or prescribed method or limitation in regard to it. It consists generally of donations offered by way of inducement to locate camps in certain places. The company fund consists of the State allowances, supplemented by funds raised by private enterprise, or accruing from dues, fines, etc. It is administered by a treasurer, elected by the company, usually under bond, and accounts are audited by a committee at stated periods. Some companies have letter and order books, but they were not brought to camp. Public property is kept under lock in armories, the captain being required to furnish bond for its safe keeping. Equipments were not marked in the manner prescribed in paragraph 270, A. R., 1889, and some companies have no "property book" or memoranda of articles in the hands of troops. Muster rolls are very simple in form, requiring little data, and were uniformly quite neat. There seemed to be no account taken of officers and detachments casually at camp, or attached. I understand, however, that in some cases return of them was made direct to the Adjutant-General. Some companies have no files of orders from higher authority, and some officers stated that they had never received copies of certain orders relating to the camp. There appears to be no return of orders received made for the information of the Adjutant-General or regimental commander. In the Third Regiment orders were improperly called circulars, and were not arranged in paragraphs according to the method in use in the Army (Par. 855, A. R., 1889). Paragraph 892, relating to colored inks, is not always observed. The Military Code declares that Army Regulations shall govern in all matters of administration, not specifically provided for by State law.

ARMS AND EQUIPMENTS.

With few exceptions the officers are properly armed and equipped. Nineteen companies have Springfield rifles, complete, cal. 45, some with Buffington and some with Buckhorn sights. Three companies, C, G and I, in the Fourth Regiment, and two, B and M, in the Third, still retain the old caliber 50. A formal inspection showed all arms to be serviceable except those of company B, Third Regiment, which have been long in use and are worn out.

In companies H, K and L, Fourth Regiment, and M, I and G, Third Regiment, they were in excellent condition. Equipments were generally in fair condition, but not carefully cleaned nor polished. Waist belts were worn too loose in many companies, presenting an unkept appearance. All companies have canteens and blanket bags (condition good), but no haversacks. Eight companies are provided with woven catridge belts (new.)

INSTRUCTION.

The instruction in elementary principles has been apparently much slighted. Men were not well grounded in the rudiments in some companies, and did not always present the steadiness in ranks indicative of careful

training. Schools for both officers and non-commissioned officers were held one hour daily. In the Fourth Regiment the officers assembled in one group and the school was conducted by the Colonel. In the Third Regiment schools were held by battalion, each school being conducted by an officer of the army. I was requested by Colonel Mount, commanding Third Regiment, to take charge of the second battalion school, and was gratified to note the interest, intelligence and progress of all the officers.

Drills were held daily from 9 to 11 o'clock A. M., and 2 to 4 P. M., the afternoon being devoted to evolutions of the regiment. The troops were not all prepared for this instruction, many of the men being recruits, and one of the companies (L. Fourth Regiment) having been organized only a few weeks prior to the encampment. It is just to say, however, that all did well; rapid progress was made, and all realized that they had been greatly improved and benefited by the exercises. The non-commissioned officers' schools were conducted by sergeants and corporals detailed from the regular battalion, who also assisted at drills, and in various other ways. Schools are not habitually carried on in the armories. Some captains report them once a week during a part of the year; others once a month, and some have none at all. The idea of a school seems to be a humdrum recitation from a book, and is distasteful. Properly conducted by an efficient instructor it could be made to cover a wide range of instruction, and become exceedingly attractive. My own experience and observation have demonstrated the truth of this.

It is due to the field and staff of both the Third and Fourth Regiments to say that nearly all were new to their positions, having been recently elected. All deserve commendation for their close application to duty and for the excellent work performed. With such zealous officers the National Guard of Iowa is destined to a high rank among the citizen soldiers of the Nation.

TARGET PRACTICE.

Much attention is given to this instruction, and the results achieved within the past two years amply justify all the expense of time and money devoted to it. Blunt's Manual is the accepted authority, but owing to difficulties of various kinds little time is spent in gallery practice; and sighting, aiming and pointing drills are quite neglected. In fact, the eagerness to get forward, causes commanders to slight the rudiments, and hasten on to practical applications. While they do highly creditable shooting and have qualified several sharpshooters and marksmen under army rules, they could doubtless more than double the number, if they could be persuaded to dwell with more patience upon the first seventy-five pages of the book.

A range two miles from the camp was used for competitive firing between teams of five men each, selected from eight companies of the Fourth Regiment. The prizes consisted of a regimental trophy, silver cup, awarded by Mr. W. H. Beck, of Sioux City, and a gold medal awarded by the *Sioux City Journal*. The trophy and cup were both won by Company F team with a score of 67 and 80 per cent, and the medal by Captain Herman Edens, score, 80 per cent. Ranges fired over were 200, 300 and 500 yards

The match was conducted with precision and skill, under the management of Capt. C. W. King, range officer, a very thorough and capable soldier.

Companies keep habitually on hand from 500 to 1,000 rounds fixed ammunition.

SIGNALING.

During the second week, September 10th to 17th, when the Third Regiment under command of Col. C. V. Mount, was in camp, a detachment composed of details from the various regiments of the State, was on duty under command of Major F. E. Lyman, Signal officer, First Brigade. Torches were improvised for night signaling, and very good work was done. There is no reason why a high degree of proficiency in this line should not be acquired and maintained by picked men practicing throughout the year in armories. Lieut. Col. H. H. Canfield, Chief Signal Officer, was present in camp, superintending this instruction.

GUARD DUTY.

This is the weak point of the Iowa Guard. Company commanders informed me that they lose from fifteen to fifty per cent of their men annually. Many sentinels stated that they had never been in camp before, and had received no instruction in guard duty before coming. There is nothing in military training more difficult to teach or to learn, but I apprehend that the difficulty lies farther back than is commonly supposed. A man cannot become a reliable sentinel until he is somewhat of a soldier—until he has learned to stand at attention, maintain a military bearing, and is perfectly familiar with the manual of his weapon. If guard duty is ever to be learned to all, it must be taught in the armories. It is too late to begin in camp.

DISCIPLINE.

The discipline of these troops may justly be pronounced good. There was nothing which transpired to put it to severe test, but from all observable manifestations, it is fair to assume that these young men are of the same quality as their fathers of '61, who made the best soldiers the world has ever seen. Considerable familiarity exists between company officers and men. This is not an inseparable characteristic of the National Guard, however, and several companies, notably, H and K of the Fourth Regiment, showed a soldierly appreciation of the rules of military etiquette. Saluting was indifferently practiced at first, but became quite general before the end of camp. There had evidently been little drill in this particular. Very few men knew how to deliver a message in proper military form, generally relaxing their position, and breaking all up before reaching the end of their sentence. But this requires time—much time, and infinite practice, drill and discipline.

MOBILIZATION.

A copy of Adjutant-General Greene's last annual report is forwarded under separate cover, which gives the enrolled strength, roster of commissioned officers, and stations of companies, corrected to September 1st. General Greene estimates that the entire force can be assembled at any point

in the State within twenty-four hours. If called into the service of the general Government for duty beyond the limits of the State for a period of sixty days, not less than 80 per cent (and in some companies 100 per cent) could be relied upon to respond. All company commanders expressed the belief that in case of sudden call they could assemble their companies in heavy marching order at the nearest railway station within from two to twelve hours. These troops are fairly well equipped for the field with the following exceptions: All should be supplied with haversacks, sixteen companies lack cartridge belts; eight companies need leggins, and only one has campaign hats. The entire force would have to be supplied with shoes. Their uniform, clothing, bedding, etc., would probably be sufficient for a campaign of sixty days.

RECOMMENDATIONS.

1. The greatest need of the National Guard is competent instructors—men who are interested in them and anxious to help them. Many zealous and painstaking officers misapprehend the purpose of drill entirely, and will hurry their companies through a series of evolutions, every one of which may be imperfectly executed by one or more men, without apparently detecting the errors, or pausing to correct them. This often results, doubtless, from the officer himself not having been carefully grounded. It is the blind leading the blind. If an officer of the army with capacity for instruction, were detailed in every State upon the request of the Governor, he could visit the different organizations at their stations, ascertain by personal observation their weak points, and help to overcome them. He could drill officers in the manual of the sword, in a uniform method of keeping records and conducting correspondence, and could help prepare the company for guard duty, and other advanced instruction in camps. Until some such system is adopted the troops will continue to come to camp year after year in about the same condition as heretofore. The best field and staff in the world can do nothing satisfactory with troops whose individual training has been neglected. The sweeping changes in personnel which occur every year must add emphasis to the importance of careful elementary training.

2. No man should be enlisted within four months next preceding the annual encampment. There is no time for squad drill in camp.

3. Camp should be extended to ten days. Officers, consulted on this point, believe they could bring as many men to camp for ten days as for seven.

4. Examination for promotion should be initiated, the candidate's character, reputation and fitness for the position, receiving quite as much consideration as his knowledge of the drill book.

REMARKS.

In concluding this report I desire to bear testimony to the very efficient administration of military affairs in this State under the management of Adjutant-General Greene. Educated at a military academy, and having been long identified with the National Guard, General Greene's tireless energy in behalf of the troops, shows him to be the right man in the right place.

The policy of detailing regular troops to attend these encampments also impressed me as wise and beneficial. The officers and non-commissioned officers of the two companies (B and G, Second Infantry) were constantly engaged in giving instruction, the drum major of the Second Infantry drilling the bands, and Sergeant Eli Rivers assisting the Adjutant and Sergeant-Major. This association of professional, with occasional soldiers, if judiciously ordered, cannot fail to be of far reaching influence and value.

My grateful acknowledgments are due to Adjutant-General Greene, and to Colonels Foster and Mount, and their officers for many courtesies.

Very respectfully your obedient servant,

A. C. SHARPE,

First Lieutenant Twenty-Second Infantry.

GENERAL ORDERS, }
NUMBER 73. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, December 16, 1892. }

So much of General Orders No. 64, dated A. G. O., October 26, 1892, as instructs and directs inspecting officers to credit each officer and enlisted man of the Iowa Provisional Brigade with one additional day's per diem, is hereby revoked.

BY COMMAND OF GOVERNOR HORACE BOIES:

N. W. McIVOR,
Acting Adjutant-General.

STATE OF IOWA, }
EXECUTIVE OFFICE. }
Des Moines, Jan. 10, 1893. }

The leave of absence granted Major General George Greene, Adjutant-General, is extended ninety days.

HORACE BOIES,
Governor of Iowa.

GENERAL ORDERS }
No. 1. }

STATE OF IOWA. }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 23, 1893. }

I. The following record of attendance at drills, during the quarter ending December 31, 1892, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated report received at General Headquarters January 23.						Consolidated report received at General Headquarters January 10.					
Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.
F. S. & B.		38				F. S. & B.		42			
A.	Dec. 31	49	26	45	91.06	A.	Dec. 31, 9 A. M.	43	14	28	64.06
B.	Jan. 4	43	11	23	53.04	B.	Dec. 31, 1 P. M.	47	10	24	51.06
C.	Jan. 5	52	16	35	67.03	C.	Jan. 7, 9 A. M.	49	12	30	61.02
D.	Jan. 19	54	6	30	55.05	D.	Dec. 31, 8 A. M.	47	9	34	72.03
E.	Jan. 18	39	25	32	82.00	E.	Jan. 4, 9 A. M.	43	16	18	41.08
F.	Jan. 2	47	21	35	74.04	F.	Jan. 1, 9 A. M.	50	14	30	60.00
G.	Jan. 4	36	19	25	69.04	G.	Jan. 1, 9 A. M.	40	10	24	60.00
H.	Mustered out.					H.	Jan. 1, 9 A. M.	46	20	32	69.58
I.	Jan. 6	41	30	26	63.04	I.	Jan. 2, 8 A. M.	49	15	35	71.03
K.	Jan. 2	42	6	35	83.06	K.	Dec. 31, 8 A. M.	54	10	26	48.01
L.	Jan. 3	37	17	36	97.00	L.	Jan. 5, 8 A. M.	47	9	25	53.01
M.	Mustered out.					M.	Jan. 6, 9 A. M.	44	15	38	86.03
		* 478	177	322	73.44			601	154	344	61.36

* Ten companies.

THIRD REGIMENT.					FOURTH REGIMENT.						
Consolidated report received at General Headquarters January 13.					Consolidated report received at General Headquarters January 17.						
F. S. & B..	.....	38	.....	.....	F. S. & B..	.....	47	.....	.....
A.....	Jan. 5, 8 A. M.	49	13	29	40.06	A....	Jan. 2, 8 A. M.	53	8	28	52.06
B.....	Dec. 30, 7 P. M.	42	12	20	47.06	B.....	Jan. 4, 12 M...	47	16	23	48.06
C.....	Jan. 10, 10 A. M.	45	6	18	40.00	C.....	Jan. 5, 8 P. M.	46	14	26	56.05
D.....	Jan. 2, 6 P. M.	43	13	23	53.05	D.....	Dec. 31, 10 A. M.	50	12	29	58.00
E.....	Dec. 31, 10 A. M.	44	13	21	47.07	E.....	Jan. 2, 8 A. M.	46	16	25	53.03
F.....	Jan. 1.....	47	13	27	57.03	F.....	Jan. 5, 8 A. M.	42	9	19	45.02
G.....	Jan. 2, 9 A. M.	46	9	26	56.05	G.....	Jan. 1, 10 A. M.	43	13	36	83.07
H.....	Jan. 6, 7 P. M.	50	10	33	66.00	H.....	Jan. 9, 10 A. M.	50	12	42	84.00
I.....	Jan. 10, 9 A. M.	46	8	27	59.01	I.....	Jan. 4, 11 A. M.	43	17	28	65.01
K.....	Mustered out.	.....	.....	.....	.....	K.....	Jan. 14, 8 A. M.	45	21	40	88.08
L.....	.....	40	12	20	50.00	L....	Dec. 31, 8 A. M.	46	9	38	82.06
M.....	Jan. 4, 8 A. M.	56	12	27	48.02	M....	Jan. 5, 8 A. M.	49	19	30	61.02
* 556 121 262 51.21					599 166 364 65.09						

* Eleven companies.

II. The percentage of attendance of the following companies having fallen below fifty per cent, regimental commanders will investigate the causes and report same to this office in accordance with General Orders No 12, series 1890: Company E Second regiment; Companies A, B, C, E and M, Third regiment; Companies B and F, Fourth regiment.

III. The failure of the company commanders of the following companies to forward reports within the prescribed limit of time, will be immediately

investigated by their respective regimental commanders, who may, in their discretion, enforce the provisions of paragraph II, General Orders No. 30, series 1891: Companies D and E, First regiment; Company K, Fourth regiment; Company L, Third regiment.

IV. The companies named below are commended for high percentage of attendance during the year 1892: Company A, First regiment, Captain W. H. Thrift; number of drills, 86; percentage of attendance, 95.39. Company K, Fourth regiment, Captain, L. E. Baker; number of drills, 95; percentage of attendance, 80.84. Company G, Fourth regiment, Captain, C. W. King; number of drills, 63; percentage of attendance, 80.58.

V. The following changes have occurred during the quarter ending December 31, 1892, among the commissioned officers of the Iowa National Guard:

COMMISSIONED.

FIRST REGIMENT.

A. B. Poore, Captain and Additional Assistant Surgeon, with rank from October, 1892.

Frank Withrow, First Lieutenant, Company G, with rank from November 26, 1892.

SECOND REGIMENT.

W. H. Ogle, Captain, Company E, with rank from December 29, 1892.

C. C. Phillips, First Lieutenant, Company H, with rank from December 19, 1892.

S. W. Smith, Second Lieutenant, Company H, with rank from December 19, 1892.

THIRD REGIMENT.

O. S. Williams, Captain, Company L, with rank from December 5, 1892.

HONORABLY DISCHARGED—RESIGNED.

Oct. 18. F. D. Merritt, Captain, Company M, First Regiment.

Oct. 18. D. O. Bishop, First Lieutenant, Company M, First Regiment.

Nov. 17. J. W. Dixon, Battalion Adjutant, Third Regiment.

Nov. 25. C. A. Schlichter, First Lieutenant, Company H, Second Regiment.

Dec. 9. Wm. Bradley, Jr., Second Lieutenant, Company E, Second Regiment.

Dec. 16. H. C. Haynes, Captain, Company E, Second Regiment.

BY COMMAND OF GOVERNOR HORACE BOIES:

N. W. McIVOR,
Acting Adjutant-General.

GENERAL ORDERS, }
 NUMBER 2. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, January 31, 1893.

The following report of the General Inspector of Small Arms Practice for the season 1892, is published for the information of all concerned; and the following named organizations are published as delinquent in forwarding reports of Small Arms Practice for 1892, in violation of Par. 12, G. O. No. 7, April 1, 1892, from this office, viz:

First Regiment.—Field, Staff and Band, Companies C, D, E, G and L.

Second Regiment.—Field, Staff and Band.

Third Regiment.—Companies A, C, I and L.

Fourth Regiment.—Company M.

Upon the recommendation of the General Inspector of Small Arms Practice, the commands mentioned will at once prepare and forward their annual reports of rifle firing for 1892, as prescribed in General Orders No. 7, A. G. O., April 1, 1892.

These remarks are published in General Orders for the information and guidance of all officers required to make reports of rifle firing.

BY COMMAND OF GOVERNOR HORACE BOIES:

N. W. McIVOR,
Acting Adjutant-General.

ALGONA, Iowa, January 26, 1898.

To the Adjutant-General of Iowa, Des Moines, Iowa:

SIR—I have the honor to submit herewith the report of the Small Arms Practice, Iowa National Guard, for the season 1892, together with tabulated statements showing the work of the State Rifle team for the year and a list of sharpshooters and marksmen who qualified this season and are entitled to receive the insignia of their class. This is the second qualification for those marked with a single star. To the sharpshooters thus indicated a certificate but no insignia should be issued. Those marked with a double star have qualified three times. These sharpshooters are entitled to a bar engraved with the dates 1890, 1891, and 1892, and the marksmen to a marksman's pin.

There is a total of 91 sharpshooters and 102 marksmen under State rules as against 85 sharpshooters and 188 marksmen last season. The number of men firing (shown by the number firing at 200 yards) is 778 as against 954 last year; a slight falling off. This has not been as great as had been expected and can be accounted for by the unfavorable weather during the early part of the season, the adoption of, and the extra work involved in learning the new drill regulations, and lastly the trip to Chicago of a large percentage of the force, to attend the dedicatory exercises of the World's Columbian Exposition.

A curious coincidence is that the regiments rank inversely in their order. This year for the first time the Second Brigade leads the First by a slightly larger figure of merit and a much larger percentage of men who have done work on the range; the figures being 470 for the Second and 802 for the First.

In the advanced work under the United States Rules a slight increase is noticed in both sharpshooters and marksmen, there being twelve of the former and eight of the latter this season. As this work includes firing at long ranges and skirmishing, it should be encouraged by every means in our power.

Sergt. M. J. Walsh, Co. F, Fourth Reg., heads the list of sharpshooters with a total score of 566 points, which is much in advance of anything heretofore done. Lieut. Lee Harris, Co. B., Third Reg., is a close second with a total of 565 points.

In the scores of those qualifying under State rules, you will notice that there is a considerable gain in the number of high scores of both sharpshooters and marksmen.

Thirteen companies out of the forty-eight composing the force, failed to file any report whatever with the Regimental Inspectors. It is respectfully recommended that their disobedience of orders be promptly investigated and the officers responsible be disciplined. Obedience of orders is the first duty of a soldier, and should be enforced at all times. If no firing was done it is a matter of five minutes' work to so state and forward the proper report. In other cases the reports were not forwarded by the time specified, which caused additional work and trouble for the officers who have charge of the making out of the Regimental and Brigade reports. The report of the Second Brigade was not received until January 24th. The time allowed for preparing these reports is ample, and no further delay is excusable.

Many of the company commanders have failed to comply with that portion of the regulations which prescribes that in making out their reports they shall commence with the name of the officer or man, making the highest aggregate score and so on, in consecutive order, without regard to rank. The reports show improvement over previous years in arrangement and neatness. That of Captain Otto Hile, Company I, Fourth Regiment, is commended as a model in these respects.

Some companies have not complied with the regulation that men failing to make 40 per cent at 200 yards, shall not fire in longer ranges.

The Fourth Regiment is the only organization having a formal competition between Company teams this year. This was quite spirited and successful. All the trophies offered were won by Company F, Fourth Regiment.

It is believed that for the next year or two a school of instruction, composed of details from those companies which have done little or no firing, would be of more benefit to the organization, as a whole, than competitions. It seems that many of the companies, from lack of interest or ranges, have little or no instruction and feel that to enter teams in competition is only inviting defeat. This could be obviated by bringing their instruction up to the standard, and then renewing competitions under more equal conditions. It is neither proper at a competition, nor is there time to instruct the men in firing.

Company C, Second Regiment (Muscatine), leads the companies with the creditable figure of merit of 103.

I am happy to report that the State Rifle Team took a step forward and won second honors in the competition of the Military Rifle Association for the Washburn trophy, making a score of 2,600 points to a score of 2,588 last

year. The conditions of this competition were changed to correspond with that of the army competitions and the tabulated statement comparing the work of the two organizations, shows that the National Guard has reason to feel proud of its progress. It will be noticed that the Army team led the Guard teams through their superiority in skirmish firing, being beaten at known distances by the Illinois team alone.

Private G. W. Rush, Company I, First Regiment led the team with a score of 275 points which gave him sixth place. His known distance score of 171 was beaten by only one man out of the forty competitors.

In the individual competitions Iowa won four medals as follows:

Lieutenant, F. R. Fisher, Company B, First Regiment, for the highest score (47) at 500 yards, he also won the medal for the highest score at 200 yards on Rice's moving target with a total of 21 in five shots. Lieutenant Lee Harris, Company B, Third Regiment, for the highest score at 600 yards, having a 45 out of a possible 50. Sergeant M. J. Walsh, Company F, Fourth Regiment won the medal for the second best skirmish run, making 128 points in the forty shot run.

In selecting the principals and alternates of the rifle team for this year the known distance and skirmish scores made during the competition were averaged and the high men taken instead of the men with the greatest number of points as heretofore. The standing of the various competitors is more particularly shown in the accompanying tabulated statement. It is believed that this method of selection was largely responsible for the increased score and advanced position taken by the team, and it should be adhered to in the future. It minimizes the chance of an extraordinary skirmish run affecting the order of merit.

The great benefit to be derived from one or more State ranges, fully equipped, can hardly be overestimated, and it is hoped that your efforts to obtain the same will be successful.

Some plan which will result in every man doing some work on the range should be put in force. This can be accomplished by assembling men in rifle camps for instruction, or by assisting each company in procuring a range and having them use it. The large per cent of recruits in the ranks each year, makes it important that this be done at once and kept up. The increased accuracy and long range of the new rifles, the open order and thin lines of fighting formations, make it more than ever imperative that, "In the first place the infantry must *hit*, in the second place it must *hit*, and in the third place it must *go on hitting*." The Iowa National Guard can and should "go on hitting."

Very respectfully your obedient servant,

THOS. F. COOKE,

Colonel and General Inspector Small Arms Practice.

SHARPSHOOTERS—U. S. ARMY RULES.

*Second qualification.

** Third qualification.

NAME.	RANK.	Company.	Regiment.	Score.
Walsh, Michael J.	Sergeant.	F.	Fourth.	508
Harris, Lee	Lieutenant.	B.	Third.	505
Kemble, C. W.**	Sergeant.	O.	Second.	534
Garlock, C. F.**	Captain.	O.	Second.	525
Moore, Lee	Private.	B.	Third.	521
Mount, C. V.**	Colonel.		Third.	517
Overman, A.	Sergeant.	B.	Third.	516
Shaffer, Orlando R.	Private.	E.	Third.	515
Cooke, Thomas F.	Colonel.		General Staff.	512
Tillie, John**	Sergeant.	C.	Second.	512
Lambert, Frank**	Private.	O.	Second.	512
Chatterton, E. J.	Private.	B.	Third.	505

MARKSMEN—U. S. ARMY RULES.

Ross, James O.	Corporal.	E.	Third.	432
Shaffer, Oliver L.	Lieutenant.	E.	Third.	414
Witham, Charles	Private.	F.	Fourth.	412
Fisher, F. R.	Lieutenant.	B.	First.	389
Rush, G. W.*	Private.	I.	First.	385
Haggard, Melzar P.	Corporal.	F.	Fourth.	372
Ward, W. E.	Sergeant.	F.	Fourth.	367
McRoberts, Wm.	Sergeant.	E.	Third.	362

SHARPSHOOTERS—UNDER STATE RULES.

Peterson, John*	Lieutenant.	K.	First.	209
Kemble, C. W.**	Sergeant.	C.	Second.	195
Garlock, C. F.**	Captain.	O.	Second.	195
Cramer, J. S.	Musician.	K.	First.	192
Walsh, M. J.*	Sergeant.	F.	Fourth.	192
McGibbons, J. H.*	Lieutenant.	H.	Fourth.	192
Ross, James O.	Corporal.	E.	Third.	191
Harris, Lee*	Lieutenant.	B.	Third.	191
Schukey, Emil*	Sergeant.	I.	First.	190
Rush, G. W.*	Private.	I.	First.	190
Chambers, H. A.*	Private.	H.	Third.	190
Lambert, Frank**	Private.	O.	Second.	189
Howe, J.**	Private.	O.	Second.	188
Chatterton, E. J.	Private.	B.	Third.	188
Shaffer, Orlando R.	Private.	E.	Third.	188
Mulkins, E. F.	Private.	D.	Fourth.	187
Tillie, John**	Sergeant.	O.	Second.	187
Thompson, W. L.*	Lieutenant.	O.	Second.	187
Cooke, Thomas F.**	Colonel.		General Staff.	186
Moore, Lee*	Private.	B.	Third.	185
Overman, A.*	Sergeant.	B.	Third.	185
Kissick, Guy E.	Private.	F.	Third.	185
Hascall, O. E.	Lieutenant.	G.	Third.	185
Wheeler, E. E.	Musician.	D.	Fourth.	185
Hoover, Ray*	Private.	O.	Second.	185
Holmes, B. A.*	Private.	B.	Fourth.	184
Fisher, F. R.	Lieutenant.	B.	First.	183
Hoover, E. M.**	Lieutenant.	O.	Second.	183
Poston, J. T.	Lieutenant.	B.	Third.	183
Davis, R. H**	Sergeant.	K.	Third.	183
McIntyre, James.	Private.	B.	Third.	182
Evans, W. H.*	Major.		Third.	182
Pile, A. W.	Sergeant.	F.	Third.	182
Beatty, E. E.*	Musician.	K.	Third.	182
Stalker, J. J.	Private.	G.	Third.	182
Shifflett, Peter.	Private.	D.	Fourth.	181
Heltz, Gus.	Sergeant.	F.	Second.	181
Ohlschlager, W. F.	Private.	G.	Third.	181
Mount, C. V.**	Colonel.		Third.	181
Dunn, R. A.	Private.	D.	Third.	181
Poston, A. D.	Musician.	D.	Third.	180
Reynolds, J. W.	Private.	H.	Fourth.	180
Durkee, Ray.	Private.	O.	Second.	179
McRoberts, Wm. T.*	Sergeant.	E.	Third.	178
Walters, W. H.**	Sergeant.	E.	Third.	178
Tyler, R. A.	Private.	D.	Fourth.	178

SHARPSHOOTERS—UNDER STATE RULES—CONTINUED.

NAME.	RANK.	Company.	Regiment.	Score.
Haessig, Henry	Lieutenant	F.	Second	178
Washburn, Charles*	Private.	O.	Second	178
Mull, O. A.*	Sergeant	U.	Second	178
Neidig, F. A.*	Sergeant	U.	Second	177
McCabe, Wesley	Corporal	O.	Second	177
Shores, F. M.	Private	K.	First	177
Moore, S. P.	Captain	B.	Third	177
Shaffer, Oliver L.	Lieutenant	E.	Third	176
Witham, O. W.	Private	F.	Fourth	176
Horton, J. L.	Private	C.	Second	176
Hazlet, Wm.	Private	C.	Second	175
Foster, C. E.	Colonel .....	.....	Fourth	175
Brandon, E. B.	Lieutenant	D.	Fourth	175
Holliday, O. B.	Private	H.	Fourth	175
Trethway, C. J.	Private	H.	Fourth	175
Peckham, A.	Corporal	B.	Third	175
Baker, J. D.	Corporal	B.	Third	174
Edens, H. J.	Captain	F.	Fourth	174
King, E. H.	Private	C.	Second	174
Hoffmeister, Samuel	Private	F.	Second	173
Hoopes, Fred	Private	C.	Second	173
Austin, C. H.	Sergeant	L.	Fourth	173
Young, W. W.*	Adjutant .....	.....	Third	173
Glauss, John	Private	I.	First	173
Schultz, E. E.	Private	K.	First	172
Hoopes, E. G.	Private	C.	Second	172
Bradley, William, Jr.	Lieutenant	E.	Second	172
Maxwell, H. A.	Private	G.	Third	172
Ogle, W. H.*	Sergeant	E.	Second	171
McRoberts, A. H.*	Sergeant	E.	Third	171
Elrick, H.	Private	B.	Third	171
Fisher, O. K.	Private	G.	Third	171
Del Fosse, Eugene	Private	H.	Fourth	171
Swan, F. O.	Sergeant	H.	Fourth	171
DeForrest, Pomeroy	Private	L.	Fourth	171
Ray, Jackson	Private	L.	Fourth	171
Stemple, Carl	Musician	F.	Second	171
Collins, E. E.	Private	O.	Second	171
Fox, Richard	Private	O.	Second	171
Davidson, J. T.	Major .....	.....	Staff, 1st Brig.	171
Fox, Samuel	Private	O.	Second	170
Nutting, W. M.	Sergeant	A.	Fourth	170
Anderson, J. W.	Private	L.	Fourth	170
Shores, J.	Lieutenant	K.	First	170
Gardner, O. F.*	Captain	K.	First	170

MARKSMEN—STATE RULES.

Herminghausen, O. C.*	Private	F.	Second	168
Haggard, Melzar P.*	Corporal	F.	Fourth	166
Gray, O. F.*	Private	C.	Second	165
Forrest, I. H.	Private	C.	Fourth	165
Smith, W. F.	Sergeant	U.	Fourth	164
Barr, B. J.	Sergeant Major .....	.....	Fourth	164
Meeker, Wm.	Private	H.	Third	164
Smith, F. B.*	Private	O.	Second	164
Davis, H.*	Corporal	F.	Second	162
Burr, A. V.	Private	G.	Third	162
Tyler, G. R.	Private	I.	Fourth	161
Thompson, F.	Private	O.	Second	160
Windmayer, A. J.	Captain	F.	Second	160
Steadman, C. F.	Private	D.	Fourth	159
Eamay, F. P.	Sergeant	A.	Fourth	159
Jones, W. L.	Private	G.	Fourth	159
Littleton, V. C.	Private	M.	Third	159
Stearns, J. O.	Corporal	O.	Fourth	158
Chubb, O. T.*	Lieutenant	F.	Fourth	158
Moirkord, Simon	Sergeant	I.	First	157
Hills, F. H.	Corporal	H.	Fourth	157
Larson, L.	Sergeant	K.	First	157
Ward, W. E.*	Sergeant	F.	Fourth	157
Ruppel, W. J.	Private	O.	Fourth	156
Cozad, H.	Corporal	D.	Third	156

MARKSMEN—STATE RULES—CONTINUED.

NAME.	RANK.	Company	Regiment.	Score
Amy, O. E.	Private.	F.	Third.	156
Murphy, J. E.*	Corporal.	C.	Second.	156
Davey, H. E.**	Corporal.	E.	Third.	155
Hille, Otto.	Captain.	I.	Fourth.	155
Stonebreaker, E. J.	Color Sergeant.		Fourth.	155
Johnson, H. L.*	Sergeant.	K.	First.	155
Young, J. T.	Private.	I.	First.	155
Crary, W. F.	Lieutenant.	I.	Fourth.	154
Carlton, C. U.	Private.	F.	Third.	154
Erb, Ed.	Private.	C.	Second.	153
Evans, D. F.	Private.	K.	Fourth.	153
Kirk, W. A.	Lieutenant.	L.	Fourth.	153
Malkins, J. S.	Private.	D.	Fourth.	153
Schell, J. J.	Private.	A.	Fourth.	153
Peterson, Wm.	Private.	I.	First.	153
Florence, George.	Private.	A.	Fourth.	153
Stevens, F.	Private.	A.	Fourth.	153
Bell, J. R.	Private.	C.	Fourth.	152
Peterson, M.	Private.	K.	First.	151
Newsome, D. S.	Private.	H.	Third.	151
Chipman, E. W.	Private.	G.	Third.	151
Stemple, H.	Musician.	F.	Second.	150
Carlisle, W. J.	Sergeant.	B.	Third.	150
Weaverling, A.	Private.	K.	First.	150
Foughty, J. O.	Corporal.	D.	Fourth.	150
Shores, A. J.	Sergeant.	K.	First.	149
Gulliver, C. T.*	Sergeant.	K.	First.	149
Ross, H. H.	Musician.	E.	Third.	149
Reiffnach, J.	Lieutenant.	F.	Second.	149
Austin, Al.	Private.	C.	Second.	148
Reichmann, E. H.	Corporal.	K.	Fourth.	148
King, O. W.	Captain.	G.	Fourth.	148
Valliere, J. H.	Sergeant.	I.	Fourth.	147
Drake, F. B.*	Sergeant.	H.	Fourth.	147
Shadle, L. K.*	Corporal.	F.	Fourth.	147
Bledsoe, J.	Corporal.	D.	Third.	147
Van Gent, W. D.*	Private.	C.	Second.	146
Van Doorn, J. O.	Private.	H.	Fourth.	146
Gunsul, M.	Private.	H.	Fourth.	145
Schuster, W. L.	Corporal.	H.	Fourth.	145
Tennant, W. L.	Musician.	F.	Fourth.	145
Harvey, W. J.*	Private.	F.	Fourth.	145
Parker, S. J.	Captain.	D.	Fourth.	145
Pendarvis, Chas.	Private.	I.	Fourth.	144
Ralph, A. S.*	Musician.	H.	Fourth.	143
Shaw, H. G.	Lieutenant.	C.	Fourth.	143
Shirey, Jas. W.	Private.	E.	Second.	143
Gustin, F. M.	Private.	F.	Second.	143
Gilbert, G. L.	Sergeant.	H.	Fourth.	142
Magoon, H. H.	Private.	A.	Fourth.	141
Bonebright, F. A.	Private.	C.	Fourth.	141
Rudy, J. W.	Captain.	L.	Fourth.	141
Loper, J. O.	Major.		Third.	141
Daugherty, A. E.	Sergeant.	F.	Fourth.	140
Foster, J. A.	Corporal.	K.	First.	140
Hoffman, Aug. F.	Captain.	C.	Fourth.	139
Patterson, J. O.	Corporal.	M.	Third.	139
Jones, O. H.	Musician.	F.	Third.	139
Uiskamp, H.	Private.	E.	Second.	139
Chambers, F.	Corporal.	F.	Second.	139
Tomlinson, J. V.	Corporal.	A.	Fourth.	138
Chantland, W. T.*	Lieutenant.	G.	Fourth.	138
Taylor, N. C.	Private.	H.	Fourth.	138
Brown, W. G.	Private.	K.	First.	138
Miller, J. J.	Private.	L.	Fourth.	137
Blackwell, W. T.	Private.	E.	Third.	137
Overholser, F. E.	Private.	E.	Third.	137
Sellers, C. F.*	Corporal.	E.	Second.	137
Williams, L. A.	Private.	E.	Third.	136
Lammon, F. S.	Private.	E.	Third.	136
Heavilin, Jno. W.	Private.	H.	Third.	136
Dillon, H. L.	Sergeant.	L.	Fourth.	136
Kneedler, Chas.	Private.	H.	Fourth.	136
Odle, D. M.	Sergeant.	E.	Fourth.	136
Wheeler, J. C.	Private.	H.	Fourth.	135
McKercher, W. M.	Sergeant.	H.	Fourth.	135
Weatherly, E. S.	Corporal.	H.	Fourth.	135

REPORT OF SMALL ARMS PRACTICE OF THE SECOND REGIMENT, IOWA NATIONAL GUARD, FOR 1892.

Company.	NUMBER FIRING AND AVERAGE OF SCORES.												CLASSIFICATION.										REMARKS.																	
	200 YARDS.			300 YARDS.			500 YARDS.			600 YARDS.			800 YARDS.			SKIRMISH-ERS.			IOWA RULES.					U. S. RULES.	Strength of Company.				Number completing State course.	Figure of merit.	Order.	Month.	Day.	REPORT RE-CEIVED, 1892.						
	Number firing.	Average of scores.	Number averaging 40 per cent.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Sharp-shooters.	Marksmen.	Sharp-shooters.	Marksmen.	First class.			Second class.	Third class.	Fourth class.	Strength of Company.							Number completing State course.	Figure of merit.	Order.	Month.	Day.	REPORT RE-CEIVED, 1892.
F. S. & B.	13	15.5	13	9	13.0	29	10.5	20	19.2	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	4.7	5	Dec.	10th.	No report.					
A.	33	19.0	33	29	10.5	20	10.5	20	19.2	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	102.0	10	Dec.	5th.	No range.					
B.	20	13.8	17	13	13.5	9	10.6	9	10.6	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	18.9	11	Dec.	1st.	No range.					
C.	39	13.5	32	32	12.0	25	13.8	25	13.8	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	33.6	3	Dec.	10th.	No range.					
D.	33	14.5	25	13	6.0	13	6.0	13	6.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	2.0	9	Dec.	10th.	No range.					
E.	17	11.2	9	3	18.0	3	18.0	3	18.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	3.7	4	Dec.	10th.	No range.					
F.	5	10.5	3	2	12.0	2	12.0	2	12.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	8.0	6	Dec.	10th.	No range.					
G.	33	14.5	25	13	6.0	13	6.0	13	6.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	2.0	9	Dec.	10th.	No range.					
H.	17	11.2	9	3	18.0	3	18.0	3	18.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	3.7	4	Dec.	10th.	No range.					
I.	5	10.5	3	2	12.0	2	12.0	2	12.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	8.0	6	Dec.	10th.	No range.					
K.	33	14.5	25	13	6.0	13	6.0	13	6.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	2.0	9	Dec.	10th.	No range.					
L.	17	11.2	9	3	18.0	3	18.0	3	18.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	3.7	4	Dec.	10th.	No range.					
M.	5	10.5	3	2	12.0	2	12.0	2	12.0	4	20	4	20	4	20	4	54.2	4	4	21	7	1	4	9	31	44	46	49	47	42	8.0	6	Dec.	10th.	No range.					
Reg't.	160	14.7	132	88	15.0	76	14.3	76	14.3	4	20	4	20	4	20	4	54.2	4	4	27	17	2	11	103	463	623	59	13.7	5	Dec.	10th.	No range.								

This is a correct compilation of the Annual Company Reports.

O. F. GARLOCK, Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE THIRD REGIMENT. IOWA NATIONAL GUARD, FOR 1892.

Company.	NUMBER FIRING AND AVERAGE OF SCORES.												CLASSIFICATION.						Strength of Company.	Number completing State course.	Figure of merit.	Order.	REPORT RECEIVED, 1892.		REMARKS				
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHES.		U. S. RULES.		IOWA RULES.														
	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Sharpshooters.	Marksmen.	Sharpshooters.	Marksmen.	First class.	Second class.					Third class.	Fourth class.					
F. S. & B.	5	17	5	18	5	15	1	19	1	18	1	61.0	1	.....	3	1	1	.....	.....	.....	34	39	5	19.4	11	.....	.....	No report.	
A.	24	17	23	24	16	23	17	4	21	4	21	4	54.0	4	.....	12	1	1	9	.....	.....	45	45	15	74.4	1	Nov.	5th	No report.
B.	27	14	22	24	14	9	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	45	45	7	15.1	10	Nov.	30th	No report.
C.	16	18	16	16	16	15	16	4	18	1	17	4	50.0	1	3	6	6	3	1	20	16	43	43	15	46.3	5	Nov.	2d	Mailed at Cres-
D.	21	15	18	13	15	8	15	.....	.....	.....	.....	.....	.....	.....	2	3	2	.....	16	.....	27	46	5	18.6	2	Dec.	2d	ton, Dec. 9th.	
E.	21	18	7	7	18	7	19	.....	.....	.....	.....	.....	.....	.....	5	2	5	.....	37	.....	44	44	7	27.2	4	Dec.	11th	No report.	
F.	21	14	18	21	11	6	15	.....	.....	.....	.....	.....	.....	.....	1	3	1	16	30	51	5	13.7	6	Dec.	9th	No report.			
G.	2	21	2	20	2	19	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	40	40	42	2	9.5	12	Dec.	5th	No report.			
H.	18	13	17	17	12	10	11	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	42	42	2	10	9	Nov.	2d	No report.			
I.	141	17	129	129	13	85	16	9	19	6	18	9	55.0	6	3	31	20	10	70	438	579	71	16.9	.....	.....	.....	.....	.....	.....

This is a correct compilation of the Annual Company Reports.

O. S. WILLIAMS, Acting Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FIRST BRIGADE, IOWA NATIONAL GUARD, FOR 1897.

This is a correct compilation of the Annual Regimental Reports.

J. T. DAVIDSON, Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FIRST REGIMENT, IOWA NATIONAL GUARD, FOR 1892.

Company	NUMBER HITTING AND AVERAGE OF SCORES.										CLASSIFICATION.					Figure of merit.	Order.	Month.	Day.	REPORT RECEIVED 1892.	REMARKS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHERS.		U. S. RULES.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Sharpshooters.	Marksmen.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
															Number averaging 40 per cent.							Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.	Number hitting.	Average of scores.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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This is a correct compilation of the Annual Company Reports.

CHAS. F. GARDNER, Captain and Acting Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE FOURTH REGIMENT, IOWA NATIONAL GUARD, FOR 1892.

Company.	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.								REMARKS.																																																																																																																																																																																																																																																																																																																																																																																																											
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISHERS.		U. S. RULES.		IOWA RULES.						Order.	Month.	Day.	REPORT RECEIVED, 1892.																																																																																																																																																																																																																																																																																																																																																																																																						
	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.													Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	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Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.	Average of scores.*	Number firing.

* Not reported.

This is a correct compilation of the Annual Company Reports.

Approved: C. E. FOSTER, Colonel Commanding Regiment

O. C. SERVIS, Captain and Acting Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE SECOND BRIGADE, IOWA NATIONAL GUARD, FOR 1892.

F. S. & B. 1st Regt.. 4th Regt.. Brigade.	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.										REPORT RE- CEIVED, 1892.	REMARKS.							
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISH-ERS.		U. S. RULES.		IOWA RULES.								Strength of organiza- tion.	No. completing State course.	Figure of merit.	Order.	Month.	Day.	
	Number firing.	Average of scores.	No. aver- aging 40 per cent.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Sharp- shooters.	Marksmen.	Sharp- shooters.	Marksmen.	First class.	Second class.	Third class.									Fourth class.
116	14.3	96	65	15.4	45	14.4	2	16.4	1	5	28.0	2	10	12	9	30	75	500	616	13	39	7.8	2	Dec.	7th	Av. not re- ported.			
354		258	253		165		4		1	4		3	21	53	24	44	212	254	608		152	23.6	1	Dec.	30th				
470	14.3	354	318	15.4	210	14.4	6	16.4	1	9	28.0	5	31	35	33	54	287	767	1,237	191	15.5								

This is a correct compilation of the Annual Regimental Reports.

L. E. BAKER, Acting Inspector Small Arms Practice.

REPORT OF SMALL ARMS PRACTICE OF THE IOWA NATIONAL GUARD FOR 1892.

	NUMBER FIRING AND AVERAGE OF SCORES.										CLASSIFICATION.										REPORT RECEIVED, 1893.	REMARKS.						
	200 YARDS.		300 YARDS.		500 YARDS.		600 YARDS.		800 YARDS.		SKIRMISH-ERS.		U. S. RULES.		IOWA RULES.								Strength of organization.	No. completing State course.	Figure of merit.	Order.	Month.	Day.
	Number firing.	Average of scores.	No. averaging 40 percent.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Number firing.	Average of scores.	Sharp-shooters.	Marksmen.	Sharp-shooters.	Marksmen.	First class.	Second class.	Third class.	Fourth class.									
F. S. & B. 1st Brig...	119.2	302 15.9	282	119.8	218 13.8	102 15.4	121.7	119.8	13 19.3	10 18.8	1	60.0	1	3	59	37	12	21	173	913	24	25	1	8.0	...	Jan...	1st...	
2nd Brig...	470 14.3	354	318 15.4	210 14.4	162 15.4	6 16.4	1...	9	28.0	10	54.8	59	31	65	33	54	287	767	1,237	131 15.2	191 15.5	323 15.3	1	15.2	2	Jan...	2nd...	
Division.	773 16.4	617	587 16.3	373 17.2	20 18.5	20 18.5	12 18.1	23	47.6	12	45	91	102	45	75	460	1,704	2,477	823 15.3	1	15.5	323 15.3	...	15.5	1	Jan...	24th...	

*Averages are those of First Regiment only.

This is a correct compilation of the Annual Brigade Reports.

THOS. F. COOK, Col. and General Inspector Small Arms Practice.

AVERAGES OF PRINCIPALS AND ALTERNATES

Of the Iowa Rifle Team for the Year 1892. Competition held at Camp Locksby, Iowa, October 12th to 20th.

Lieutenant J. H. McGibbons' known distance is the total of one score only, his skirmish is the average of six runs. The balance is the average of four known distance scores and ten skirmish runs.

Private McIntyre was disabled at the close of this firing.

BULLETIN OF MILITARY RIFLE ASSOCIATION—TEAM COMPETITION.
FORT SHERIDAN, ILLINOIS, OCTOBER 27 AND 28, 1892.
UNITED STATES ARMY.

NAME.	RANK.	Company.	REGIMENT AND STATE.	Total. known distance.	Average. skirmish.	Grand total	Order.	Team totals.	Order of team.
Ray, H.	First Sergeant.	.....	10th Infantry, U. S. Army.	161	133	244	6	2006	6
Merwin, B.	First Sergeant.	.....	15th Infantry, U. S. Army.	165	106	271	19		19
O'Rourke, T.	Sergeant.	.....	15th Infantry, U. S. Army.	153	155	310	1		1
Powell, F. D.	Sergeant.	.....	14th Infantry, U. S. Army.	157	148	305	2		2
Mayer, J. W.	Sergeant.	.....	17th Infantry, U. S. Army.	157	121	278	15		15
Rose, F.	Sergeant.	.....	18th Infantry, U. S. Army.	151	136	287	8		8
Way, H. A.	Sergeant.	.....	22d Infantry, U. S. Army.	158	130	288	7		7
Davidson, R. H.	Corporal.	.....	16th Infantry, U. S. Army.	169	134	303	4		4
Wraight, W.	Sergeant.	.....	13th Infantry, U. S. Army.	164	121	285	9		9
Swelnhart, V. H.	Private.	.....	3d Infantry, U. S. Army.	166	118	284	10		10

ILLINOIS NATIONAL GUARD.

Aiken, R. H.	Captain.	.....	6th Illinois National Guard.	173	116	289	6	2737	6
Hamilton, G. W.	Lieutenant.	.....	6th Illinois National Guard.	168	114	282	13		13
Damron, G. H.	Captain.	.....	4th Illinois National Guard.	158	93	251	29		29
Dayton, F. E.	Lieutenant.	.....	4th Illinois National Guard.	159	92	251	30		30
Scott, John.	Sergeant.	.....	4th Illinois National Guard.	164	119	283	12		12
Lewis, D. M.	Private.	.....	2d Illinois National Guard.	165	107	272	16		16
Pederson, O. M.	Sergeant.	.....	2d Illinois National Guard.	170	112	282	14		14
Eick, B.	Sergeant.	.....	6th Illinois National Guard.	169	136	305	8		8
Morris, O.	Private.	.....	4th Illinois National Guard.	167	71	238	35		35
May, M.	Private.	.....	4th Illinois National Guard.	169	115	284	11		11

COMPARISONS OF THE ANNUAL RIFLE COMPETITIONS OF 1892.

GENERAL ORDERS, }
 NUMBER 3. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 1, 1893. }

I. Upon the recommendation of the General Inspector of Small Arms Practice, G. O. No. 7, A. G. O. 1892, as modified herein and by G. O. No. 33, A. G. O. 1892, are continued in force for the current season.

II. For "the season of 1891" in said order read "previous season," and for "the season of 1892" read "current season."

III. The set of company returns heretofore retained by the Regimental Inspector will be forwarded with the consolidated report of the Regiment to the Brigade Inspector, and by the latter with his report to the General Inspector, who will return them through the same channels immediately after the completion of his report. Any errors or failures to comply with the regulations will be noted on the company reports by the Regimental Inspectors, and verified by their superiors. After their return the Regimental Inspectors will call the attention of the Company Commanders to the notations with a view to their correction in the future.

IV. Each of the Brigade reports will be accompanied by copies of the Regimental reports.

V. Qualifications under Blunt will increase the figure of merit under conditions to be announced hereafter.

BY COMMAND OF GOVERNOR HORACE BOIES:

N. W. McIVOR,
Acting Adjutant-General.

GENERAL ORDERS, }
 NUMBER 4. }

STATE OF IOWA, }
 ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 10, 1893. }

I. Major-General George Greene having reported for duty pursuant to the expiration of his leave of absence, is hereby re-assigned to duty as Adjutant-General. He will be obeyed and respected accordingly.

II. Lieutenant-Colonel N. W. McIvor is hereby relieved from duty as Assistant Adjutant-General.

BY COMMAND OF:

HORACE BOIES,
Governor and Commander-in-Chief.

GENERAL ORDERS, }
NUMBER 5. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 20, 1893. }

In accordance with the provisions of General Orders No. 38, series of 1892, it is hereby ordered that the names of the following officers be placed upon the roll of Retired Officers, with the official record of the military service of each, as published below:

Lieutenant-Colonel DARICUS ORR, Fourth Regiment.

Private, Co. "D," Fourth Regiment, I. N. G., March 16, 1880; Corporal, April 4, 1881; First Sergeant, August 20, 1881; First Lieutenant, April 25, 1882; Captain, November 24, 1882; Lieutenant-Colonel, August 8, 1886; resigned, April 30, 1892.

Major C. L. DAVIDSON, Judge-Advocate Second Brigade.

Private, Company "A," Twenty-fifth Iowa Infantry, September 27, 1862; wounded at Chickasaw Bayou, December 28, 1862; in battles of Chickasaw Bayou, Siege of Vicksburg, Coney's Creek, Bear Creek and Cherokee Station; mustered out July 5, 1865; First Lieutenant Co. "E," Sixth Regiment, I. N. G., August 9, 1867; Captain, July 5, 1889; Judge-Advocate Second Brigade, November 18, 1891; resigned, August 20, 1892.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General

GENERAL ORDERS, }
NUMBER 6. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, April 24, 1893. }

I. The following record of attendance at drills, during the quarter ending March 31, 1893, is published for the information of all concerned.

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated report received at General Headquarters, April 18.						Consolidated report received at General Headquarters April 20.					
Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.
F. S. & B.	.....	38	.....	.....	.....	F. S. & B.	.....	42	.....	.....	.....
A.	April 1	45	13	44.92	99.82	A.	Mch. 31, 9 A. M. ..	42	11	23	54.76
B.	No report. ....	.....	.....	.....	.....	B.	April 3, 9 A. M. ..	47	13	24	51.06
C.	April 6	49	11	27.00	55.10	C.	April 8, 9 A. M. ..	47	10	29	61.70
D.	April 4	53	12	38.00	69.09	D.	Mch. 31, 9 A. M. ..	46	8	24	52.17
E.	April 4	43	13	28.00	65.12	E.	April 1, 9 A. M. ..	41	11	24	58.54
F.	April 1	52	6	27.90	51.94	F.	April 1, 9 A. M. ..	43	12	23	53.49
G.	April 1	35	13	18.00	51.43	G.	Mch. 31, 9 A. M. ..	38	6	17	44.74
H.	Mustered out. ....	.....	.....	.....	.....	H.	April 2, 9 A. M. ..	45	14	33	73.33
I.	April 4	30	6	23.00	63.89	I.	April 2, 9 A. M. ..	47	10	30	63.83
K.	April 4	45	6	37.00	82.22	K.	Mch. 31, 9 A. M. ..	47	13	24	51.06
L.	April 6	41	12	24.00	58.53	L.	Mch. 31, 9 A. M. ..	46	12	27	58.70
M.	Mustered out. ....	.....	.....	.....	.....	M.	April 1, 9 A. M. ..	44	3	26	63.64
		489	92	226.92	66.35			575	123	306	57.25

*Nine companies.

THIRD REGIMENT.						FOURTH REGIMENT.					
Consolidated report received at General Headquarters April 14.						Consolidated report received at General Headquarters April 24.					
Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.
F. S. & B.	No report.	37	...	...	...	F. S. & B.	April 3, 8 A. M.	47	12	32	58.18
A.	April 1, 8 P. M.	48	12	22	...	A.	April 4, 11 A. M.	47	18	27	57.45
B.	April 10, 7 A. M.	48	9	17	...	B.	April 11, 11 A. M.	46	5	26	56.52
C.	April 4, 6 A. M.	45	12	13	...	C.	Apr. 1, 11:30 A. M.	50	9	33	66.00
D.	April 1, 7 P. M.	39	12	11	...	D.	April 1, 8 A. M.	47	13	29	61.70
E.	Feb. 31, 7 P. M.	52	12	10	...	E.	April 8, 11 A. M.	43	12	26	60.47
F.	April 12	49	13	8	...	F.	April 1, 8 A. M.	45	14	31	68.89
G.	April 15	40	13	9	...	G.	April 10, 8 A. M.	47	12	40	85.11
H.	April 15	40	13	23	...	H.	April 8, 11 A. M.	45	12	28	62.22
I.	April 10, 7 A. M.	46	12	...	...	I.	Apr. 1, 11:30 A. M.	46	13	28	60.87
K.	Mustered out	...	...	...	...	K.	Feb. 31, 2:15 P. M.	45	13	39	86.67
L.	April 3, 7 P. M.	47	12	15	...	L.	April 2, 3 P. M.	51	14	32	62.75
M.	April 4, 8 A. M.	41	12	17	...	M.					
		501	119	2	22			614	143	371	65.87

*Ten companies.

II. The percentage of attendance of the following companies having fallen below fifty per cent, regimental commanders will investigate the causes and report same to this office in accordance with General Orders No. 12, series 1890:

Company "G," Second Regiment.

Companies "G" and "L," Third Regiment.

III. So much of General Orders No. 1 c. s. as announces the percentage of attendance for the quarter and year ending December 31, 1892, is hereby revoked. In lieu thereof correct percentages are announced as follows:

FOR QUARTER ENDING DECEMBER 31ST, 1892.

FIRST REGIMENT.		SECOND REGIMENT.		THIRD REGIMENT.		FOURTH REGIMENT.	
Company.	Per cent.	Company.	Per cent.	Company.	Per cent.	Company.	Per cent.
A.	91.64	A.	80.47	A.	40.82	A.	62.83
B.	53.49	B.	51.06	B.	47.62	B.	48.94
C.	57.31	C.	61.22	C.	40.00	C.	56.52
D.	58.56	D.	72.34	D.	53.49	D.	58.00
E.	82.05	E.	41.85	E.	47.73	E.	54.35
F.	74.49	F.	80.00	F.	67.45	F.	45.24
G.	66.44	G.	60.00	G.	56.52	G.	63.72
H.	...	H.	69.57	H.	66.00	H.	64.00
I.	63.41	I.	71.43	I.	59.70	I.	65.12
K.	83.33	K.	48.15	K.	...	K.	66.89
L.	97.20	L.	53.19	L.	60.00	L.	62.81
M.	...	M.	86.26	M.	48.21	M.	61.22
	73.82		61.30		51.50		65.12

PERCENTAGE OF ATTENDANCE FOR YEAR 1892.

Company "A," First Regiment	95.50
Company "K," Fourth Regiment	81.06
Company "G," Fourth Regiment	80.74

IV. The following changes have occurred during the quarter ending March 31st, among the commissioned officers of the Iowa National Guard:

COMMISSIONED—FIRST BRIGADE.

Geo. A. Reed, Captain and Quartermaster, with rank from March 1, 1893.

SECOND BRIGADE.

Steele Kenworthy, Major and Inspector Small Arms Practice, with rank from January 30, 1893.

FIRST REGIMENT.

B. F. Blocklinger, Captain and Inspector Small Arms Practice, with rank from March 9, 1893.

Charles S. Vincent, Captain Company F, with rank from March 25, 1893.

SECOND REGIMENT.

Henry G. Haessig, Captain Company F, with rank from February 20, 1893.

Fred C. Chambers, First Lieutenant Company F, with rank from February 20, 1893.

Herbert Davis, Second Lieutenant Company F, with rank from February 20, 1893.

Wm. J. Phillips, Second Lieutenant Company E, with rank from January 30, 1893.

THIRD REGIMENT.

Oliver L. Shaffer, Captain Company E, with rank from February 21, 1893.

W. C. Spooner, First Lieutenant Company L, with rank from March 6, 1893.

Jas. E. Devore, First Lieutenant Company A, with rank from March 14, 1893.

E. C. Worthington, First Lieutenant Company H, with rank from March 28, 1893.

FOURTH REGIMENT.

Luther E. Baker, Major, with rank from February 4, 1893.

Samuel E. Clapp, Captain Company K, with rank from March 13, 1893.

Joseph A. Ott, First Lieutenant Company D, with rank from January 4, 1893.

C. J. Cooper, First Lieutenant Company K, with rank from March 13, 1893.

Peter W. McRoberts, First Lieutenant Company K, with rank from March 13, 1893.

Melzar P. Haggard, Second Lieutenant Company F, with rank from February 4, 1893.

HONORABLY DISCHARGED—RESIGNED.

January 8, A. J. Windmayer, Captain Company F, Second Regiment.

January 7, C. A. Cohenour, Second Lieutenant Company F, Fourth Regiment.

January 14, John Reiffenach, First Lieutenant Company F, Second Regiment.

January 17, W. W. Young, Adjutant Third Regiment.

January 23, John W. Scott, Major Fourth Regiment.

January 24th, Wm. C. Hayes, First Lieutenant Company G, First Regiment.

February 18th, John H. McGibbons, Second Lieutenant Company H, Fourth Regiment.

February 17th, F. E. Sampson, Second Lieutenant Company M, Third Regiment.

March 14th, H. P. Scoville, First Lieutenant Company H, Third Regiment.

March 16th, George McGiniss, Captain Company F, First Regiment.

March 24th, Edgar M. Hoover, First Lieutenant Company C, Second Regiment.

March 25th, Wm. L. Thompson, Second Lieutenant Company C, Second Regiment.

March 25th, H. F. Culver, First Lieutenant Company L, Fourth Regiment.

COMMISSIONS REVOKED.

March 31st, Frank Withrow, First Lieutenant Company G, First Regiment.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
NUMBER 7. }

STATE OF IOWA, {
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, May 15, 1893. }

I. No definite provision having been made by Congress or the World's Columbian Exposition for a general mobilization of the Army and the National Guard of the United States, in connection with the Columbian Exposition, the Iowa National Guard will parade for encampment and drill within the limits of the State, as follows:

The Third Regiment, Colonel C. V. Mount, commanding, will parade for encampment for a period of six days, commencing Monday, July 17, 1893.

The Fourth Regiment, Colonel C. E. Foster, commanding, will parade for encampment for a period of six days, commencing Monday, August 7, 1893.

The locations of these camps will be announced in subsequent orders.

II. In consideration of meritorious voluntary service rendered by the Iowa Provisional Brigade, in preliminary battalion camps of instruction and in connection with the dedicatory ceremonies of the World's Columbian Exposition, during October, 1892, the First Regiment, Colonel F. W. Mahin, commanding; and the Second Regiment, Colonel P. W. McManus, commanding, will be excused from encampment duty during the current season. In lieu thereof, the companies composing these regiments will

parade for drill at their several stations, during the months of May and June, upon such dates, Sundays excepted, and at such hours as company commanders may elect. In computing compensation for this service, five hours' drill will represent the equivalent of one day's duty, and per diem will be allowed on this basis, for a period not exceeding five days or twenty-five hours, but no payment will be allowed for fractions of a day.

III. The annual muster and inspection of companies of the First and Second regiments will form a part of the tour of duty prescribed in the foregoing paragraph. The dates will be arranged by the inspecting officers and company commanders. The necessary rolls will be sent direct to company commanders from this office. Pay rolls in triplicate will be prepared in accordance with existing regulations, and in addition each company commander of the First and Second regiments will keep an accurate record of the number of hours of duty performed by each member of their respective commands, upon blanks to be provided for that purpose, returning the same to this office with duly certified copies of the muster and pay rolls, as soon as practicable after June 30th.

IV. The attention of all concerned is directed to the following General Orders of the series of 1892, which will continue in force, so far as they are applicable to the tours of duty ordered herein:

General Orders, Nos. 20, 28, 29, 34, 52 and 72.

V. Company commanders are charged with the promulgation of these orders.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, {
NUMBER 8. }

STATE OF IOWA. {
ADJUTANT-GENERAL'S OFFICE, {
Des Moines, May, 26, 1893. }

I. In accordance with the provisions of section 38 of the Military Code, uniforms in kind will be issued hereafter to the soldiers of the Iowa National Guard.

II. The money payment of \$4.00 annually to each soldier, in lieu of uniforms being furnished in kind, will be discontinued. An exception will be made of those companies which have incurred an indebtedness for uniforms purchased by them, in excess of the aggregate amount of the money allowance received from the State. The money allowance as provided by section 38 will be paid to such Company Commanders, up to the amount of the indebtedness and will then be discontinued.

III. The articles of uniform specified in G. O. No. 18, series of 1892, from this office, will be issued by the Quartermaster-General, on a basis of not to exceed forty-two soldiers to a Company and twenty musicians to a Regimental band, upon requisitions made through regular channels by the Commanding Officers, provided the articles to be replaced have been legally inspected and condemned by the proper officers.

IV. In view of the impracticability of furnishing uniforms in kind to officers at present, the money payment of \$4.00 annually to those officers who have complied with section 38 of the Code, will be continued until further notice, provided that the title to uniforms of officers accepting such allowance shall pass to the State in accordance with section 89 of the Military Code.

V. All articles of quartermaster or ordnance stores lost or injured, natural wear excepted, will be charged against the organization, officer or soldier to whom issued, and deductions in money value made from the allowances of such organization, officer or soldier.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS }
No. 9. }

STATE OF IOWA,
ADJUTANT GENERAL'S OFFICE, }
DES MOINES IOWA, June 12, 1893. }

The following appointment upon the staff of the Commander-in-chief, vice Lieutenant-Colonel C. J. W. Saunders resigned, is announced.

Lieutenant-Colonel Isaac Wendell Breckler, Storm Lake, Aid-de-camp, with rank to date from June 3d, 1893.

He will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 10. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, June 28, 1893. }

I. Pursuant to G. O. No. 7, c. s., the locations of the encampments ordered for the Third and Fourth Regiments are announced as follows:

Third Regiment, Col. C. V. Mount, Commanding, at Corning.

Fourth Regiment, Col. C. E. Foster, Commanding, at Sioux City.

II. The Third Regiment will assemble Monday A. M., July 17th, returning to company stations Saturday P. M., July 22d. The Fourth Regiment will assemble Saturday P. M., August 5th, returning to company stations Friday P. M., August 11th. So much of G. O. No. 7, c. s., as conflicts with the above is hereby revoked.

III Subsequent orders will designate the routes and trains by which transportation will be furnished and will be accompanied by requisitions for the same. Transportation will be furnished for two cooks for each company, band, and non-commissioned staff, and four for each Regimental Headquarters.

IV. The annual inspection and muster will form a part of the above tour of duty, hours being arranged for the same by the Regimental Commander and Inspector, that will not conflict with the established routine of camp.

V. In connection with the annual inspection prescribed in Par. IV, the Inspecting Officer and a field officer of each Regiment, to be designated by the Regimental Commander, will constitute a Board of Survey to inspect and appraise the uniforms of the companies and band of their respective Regiments, condemning such articles as have become unserviceable, with the view of their replacement under the provisions of Par. III, G. O. No. 8, c. s.

VI. In the case of companies entitled to the exceptional provisions of Par. II, G. O. No. 8, c. s., the Board of Survey will determine and recommend the amount of money allowance for which each company and band should receive credit, taking into consideration, the original cost of uniforms, the allowances received upon the same from the State, and their present condition.

VII. Attention is again called to previous regulations governing the annual tours of instruction which have been ordered to continue in force so far as applicable to the tours of duty ordered for the current season. In this connection special emphasis is directed to the following orders of the series of 1892 :

General Orders Nos. 20, 28, 29, 34, 52 and 72.

VIII. For the thorough enforcement of the provisions of these orders, Regimental, Battalion, and Company Commanders will be held to a strict accountability.

BY COMMAND OF GOVERNOR HORACE BOIES :

GEORGE GREENE,

Adjutant-General.

GENERAL ORDERS, }
NUMBER 11. }

STATE OF IOWA, }
ADJUTANT GENERAL'S OFFICE. }
DES MOINES, July 11, 1893. }

The following officer is detailed for special duty upon the general staff in connection with the annual tours of camp duty ordered for the current season:

Major J. T. Davidson, Inspector S. A. P. First Brigade, Acting Assistant Quartermaster General.

He will be obeyed and respected accordingly.

BY COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant General.

GENERAL ORDERS, }
No. 12. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE,
Des Moines, July 12, 1893.

The Commander-in-chief will review the Third and Fourth Regiments, Iowa National Guard, as follows:

Third Regiment, Saturday forenoon, July 22, at Corning.

Fourth Regiment, Friday afternoon, August 11, at Sioux City.

The Brigade Commanders, with one staff officer, are authorized to attend and form a part of the reviewing party at the camp of the regiment of their respective brigades.

BY COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
NUMBER 18. }

STATE OF IOWA,
ADJUTANT-GENERAL'S OFFICE, }
DES MOINES, *July 12, 1893.* }

Pursuant to a request by the Governor of Iowa and in accordance with instructions from the Secretary of War, announcement is made that the following officers and non-commissioned officers have been detailed for duty with the Iowa National Guard, through the courtesy and direction of Brigadier-General Brooke, commanding Department of the Platte:

I. Captain *William J. Turner*, 2d Infantry, Fort Omaha, Neb., to report to the commanding officer, 3d Regiment of Infantry, at Corning Iowa, for duty with that regiment, from July 17th to 22d, both dates inclusive, and to the commanding officer, 4th Regiment of Infantry, at Sioux City, Iowa, for duty with that regiment, from August 5th to 11th, both dates inclusive.

II. 2d Lieutenants *Harry E. Wilkins*, *Edward R. Chrisman* and *William J. Lutz*, 2d Infantry, Fort Omaha, Neb., to report to the commanding officer, 3d Regiment of Infantry, at Corning, Iowa, for duty with the battalions of that regiment, from July 17th to 22d, both dates inclusive, and to the commanding officer, 4th Regiment of Infantry, at Sioux City, Iowa, for duty with the battalions of that regiment, from August 5th to 11th, both dates inclusive.

III Twelve non-commissioned officers and drum major, Second Infantry, Fort Omaha, Neb., to report to the commanding officer, Third Regiment of Infantry, at Corning, Iowa, for duty with the companies and band of that regiment, from July 17th to 22d, both dates inclusive, and to the commanding officer, Fourth Regiment of Infantry, at Sioux City, Iowa, for duty with the companies and band of that regiment from August 5th to 11th, both dates inclusive.

They will be obeyed and respected accordingly.

The commanding officers of the State camps are directed to provide quarters and subsistence for the above named officers and non-commissioned officers and will see that proper facilities are extended to them for the per-

formance of their duties in such manner as will insure the highest possible benefit from their detail.

By COMMAND OF GOVERNOR HORACE BOIES:

GEORGE GREENE,
Adjutant-General.

GENERAL ORDERS, }
No. 14. }

STATE OF IOWA, }
ADJUTANT-GENERAL'S OFFICE, }
Des Moines, July 12, 1893. }

The following reports of the Inspector-General, the Assistant Inspector-General First Brigade, and the Assistant Inspector-General Second Brigade, are published for the information of the Guard:

By COMMAND OF GOVERNOR HORACE BOIES.

GEORGE GREENE,
Adjutant-General.

INSPECTOR-GENERAL'S OFFICE, }
AMES, IOWA, December 31, 1892. }

Adjutant-General of Iowa:

DEAR SIR,—I have the honor to submit my report as Inspector-General, for the year 1892:

I made no inspections and musters of the Guard, as that duty had been assigned to the brigade inspectors, whose reports up to this date have not been received. I attended the camps of the Third and Fourth regiments at Sioux City, as a visitor, and accompanied the official party to Chicago during the dedicatory exercises of the Columbian Exposition.

My report will be confined necessarily to recommendations, suggested upon witnessing the work of the Guard upon these occasions.

The class of men found in the ranks of the Iowa National Guard is of a high order, the companies as a rule being recruited from the best young men of their several stations. The officers of the Guard are gentlemen of energy and intelligence, deeply imbued with a desire to inform themselves thoroughly in the duties of their profession.

Among the enlisted men there seems to be a lack of instruction in the elements, the school of the soldier, and in their training a seeming neglect of the "setting up" drill, which does so much toward improving their carriage and general appearance, as well as fitting them for the fatigues incident to military exercises and maneuvers.

The officers are studious and industrious, but do not appear to work with the view of fitting their men for the real duties of a soldier, but rather with the object of making their companies appear smartly in line, executing the manual of arms.

The training of the soldier should impress him with the dignity of his calling; the importance of strict discipline, to make him of value to his State, the outward showing of which, in the matter of salutes and respect of superiors, being the most noticeable features resulting from thorough discipline; and the need of completely mastering the many details necessary for the training of the soldier for the intelligent performance of the duties as they may come to him in service.

While on the subject of discipline I desire to say that the so-called social features of our camp life, and which give such a variety to the duties of the officer, it is to be feared is introducing into the guard habits that have a tendency to greatly hinder the enforcement of a true military discipline, if not enticing into the service men who seem to value the social as far above the military duties of the service. The fact that "lights out" is to be obeyed alone in the company quarters, whilst officer's row is to remain illuminated until late at night, has a powerful influence in leading the enlisted men to seek amusements until a late hour, and the morning is too apt to bring both officers and men from their tent in a slovenly manner to a tardy reveille, if not altogether omitted, and in poor physical condition for the labors of the day. Again, the lack of obedience to orders among the enlisted men can be traced in too many instances to a failure in obedience to superior authority of those above them, emphasized, too, by an unlimited amount of improper criticism upon the work and ability of superiors. If the orders emanating from general headquarters were to be strictly enforced from the highest to the lowest, without criticism, the work of the guard would be more efficient, its discipline smooth and with fewer unpleasant features in the general administration, for to the disobedience or neglect of the orders from general headquarters, can be attributed the poor discipline, whenever witnessed among the enlisted men, to a far greater degree than to all other causes combined. An officer must be an exemplar of military discipline to be able to enforce discipline among his subordinates. The Colonel, most careful in respecting the orders of his superiors, has always been the commander of the best regiment. The kicker, ever the assumed commander of a uniformed mob of his fellow citizens. The drill regulations unmistakably call attention to the importance of extended order drill, and yet many companies can execute the manual of arms in a manner that clearly shows a great amount of time and earnest effort have been devoted to that work, and yet the companies are ignorant of the entire extended order work which is of such vital importance to the soldier.

The drills of the companies should aim to carry out the intentions of the regulations as well as the instructions, and all companies at their home stations should be thoroughly drilled and instructed in all company work, so that when the regiments are assembled in their camps, they may be able to enter upon the work for which these camps were established, that is the exercising of officers in handling and maneuvering large bodies of men, so as to fit them for efficient service in the time of need. Parades and reviews should be recognized as the incidents of camp, not the work of the camp for which the troops have been assembled.

Guard duty, so far as the instruction of the sentinel is concerned, should be learned at the company stations, and not delayed until the men are in camp, and then an effort made to teach them in a few moments of time, under unfavorable conditions, the duties of that most honorable service, the soldier on guard.

When our companies can be assembled in camp, properly instructed in all that a company commander should be able to teach, we can hope to see our Guard give intelligent and efficient exhibitions of extended order work on the field, taking proper advantage of cover and quickly adapting themselves to the features of varied ground, as well as skillfully performing advance and rear guard duty and out post service, all of which duties will come to soldiers in the hour of peril, and should not be omitted until the actual hour of need. The lessons of the war of the rebellion are but poorly learned, if the Iowa National Guard continues to work on lines our drill regulations have relegated to the rear.

Permanent camps will do much to exorcise the show element from our camps and bring the Guard up to the work best calculated to instruct soldiers, and at the same time will make the assembling of troops less expensive. The matter of uniforming seems to be the greatest burden the Guard has to carry. Until the State can furnish entire such a uniform as it is deemed desirable for the troops to wear, they should be allowed to wear the U. S., fatigue suit, not only on account of its cheapness, but also on account of its soldierly and neat appearance and durability. It would also save much valuable time now spent in adorning themselves preparatory for reviews and parades. The feeding of troops en route to and from camp deserves careful consideration, and it is believed can best be accomplished by having the men carry with them the travel rations of bread, canned beef and canned beans, hot coffee being obtained at convenient railroad stations. In camp there should be allowed no failure to provide troops with proper food, both as to quality and quantity. Officers of the retired list should be uniformed in such a manner that it may not in reality prevent their mingling with the active list, as it is to be feared will be the case if the full dress uniform is retained for them. Upon military occasions they should be considered as guests and not a part of the troops on duty. The guard has much in which to feel pride, but it has, too, a great work yet before it, before it can be considered efficient for any duty that may come to it.

With appreciation for attentions received I remain,

Respectfully,

JAS. RUSH LINCOLN,

Inspector General.

DES MOINES, IOWA, June 1st, 1893.

Adjutant-General, State of Iowa, Des Moines:

SIR—I have the honor to submit the following report of observations in connection with the annual encampment of the Third Regiment, Iowa National Guard, at Sioux City, September 10th to 17th, 1892.

The trip to camp was made with First Battalion, which left Des Moines under command of Major Loper, on the evening of the 9th, arriving at camp at 11 o'clock A. M. The Second and Third Battalions having arrived about an hour previous, were already in quarters. There was some complaint made that portions of camp were left in filthy condition by the Fourth Regiment, which vacated camp upon arrival of the Third Regiment.

The orders relative to embarkation and debarkment of troops, and travel were only partially complied with, in First Battalion going to and from camp.

Not having opportunity to witness arrival of Second and Third Battalions cannot say in what manner they left train on arrival, but judging from the conduct upon their departure they either did not have knowledge of the requirements of orders on the subject or wilfully disregarded same.

On the morning of the 11th but few companies took up the line of duty as prescribed in General Order No. 23, 1892. In many companies no attention was paid to reveille, and roll call was not held promptly and correctly. Some men were allowed to answer from tents. Attention was called to defects, and a general improvement was noticeable during succeeding days of camp. However, it was difficult to impress some of the officers with the importance of this feature of camp life.

The cleanliness of camp being one of the essential points for instruction, the subject was given careful attention by the officers of medical department, with good results. After second or third day the slops were generally disposed of and covered with fresh earth. The company streets, with exception of two or three companies, were policed regularly. The tents were not uniformly dressed throughout the regiment, but with exception of Companies K, E, B and D, an effort was made to comply with the requirement in this respect.

The health of command was good, with only two or three cases of serious illness, which received good care in the field hospital. The hospital corps, consisting of details from each company, received daily instruction and drill under the supervision of Assistant Surgeon Spencer, U. S. Army.

To get the most benefit from presence of the detachment of Second Infantry, and Capt. Sharpe, detailed as inspector of the camp by the war department, the several officers were invited to act as instructors, and they accepted the invitation with pleasure, and much of the success of the field work was due to their skill and energy.

Upon request, twelve non-commissioned officers of the Second Infantry were detailed, one for each company of the Third Regiment, and reported to company commanders for duty during the camp. The degree of benefit derived from these details depended upon the interest manifested by the companies. The experiment as a whole was successful.

The drill work of the camp was mostly by company and battalion in close order. Some of the companies doing a limited amount of extended order drill. The progress in drill was good and gave the majors a familiarity with field work that will fit them for regimental movements, also enable them to devote nearly all of their time in future to the extended order formation and other field work.

The regimental drill of fifth day was fairly well executed, and the extended order drill on sixth day by a portion of the regiment conducted by the Inspector-General gave the command an illustration of what might be accomplished, and was a success considering previous practice.

Guard duty was one of the features showing beyond a doubt that company officers have fallen into a rut so far as armory drills are concerned. The errors noted in former reports were present to a noticeable degree. Men were placed on post with comparatively no instruction, (and not only privates were found deficient. The lack of knowledge extended in some instances to officers and non-commissioned officers. There were, however, a few officers and men who understood their work and endeavored to rectify many deficiencies, but twenty-four hours is a short time in which to accomplish any work that is of much detail, and depends so much on individual instruction. The only way to bring about the best results in this most important soldier's duty is to teach it systematically in the armory.

The command was mustered and inspected by battalion, taking one battalion on each day after the third. Capt. Sharpe made his inspection at the same time.

First Battalion, Tuesday, September 13th, 2:00 p. m., Major J. C. Loper.

Lieut. Mahana, Battalion Adjutant, was absent. Lieut. Reed, Acting Adjutant.

COMPANY A.

The rifles were in excellent condition.

Uniforms in good condition throughout.

Belts and boxes in good condition, but not well adjusted; many belts loose.

Belt plates polished.

The company appeared to be in good serviceable condition, and well instructed.

COMPANY H.

The uniforms of the company are of good quality and in good condition.

Rifles excellent.

Belts and boxes good, but men are careless about adjustment of belts; nearly all too loose.

COMPANY F.

Rifles were in fair condition, all complete, but many of them dirty.

Uniforms in serviceable condition but mixed in quality; some new, some old.

Belts and boxes not well blacked; polished belts, plates and brasses scarce; belts worn too loose and men are careless in dress.

COMPANY D.

The clothing was in good condition but mixed in quality and purchased at different times, some old and some new.

Rifles in good condition and serviceable. Belts and boxes blacked; brasses not polished; men need setting up.

Second Battalion, Major Gaines, was inspected and mustered Wednesday, September 14, 9 A. M.

COMPANY I.

The clothing of the company is in good condition, generally neat and clean.

Rifles well cared for and complete.

Belts and boxes nearly all blacked, and in good condition. Brasses in some instances not polished. Belts were too loose throughout company.

COMPANY G.

Clothing in good condition, much of it new.

Arms generally clean and serviceable.

Belts and boxes neglected in several instances. Brasses not all polished.

COMPANY M.

Clothing generally in good condition; old and new.

Rifles old calibre 50, but receive excellent care and are kept in serviceable condition.

Belts and boxes in fair condition, not well blacked. Brasses not all polished.

COMPANY B.

The clothing of the company was in serviceable condition, but dirty and soiled; men evidently took no pains to get themselves into presentable shape. The fatigue suit was worn; the company has no dress coat or helmet.

The arms were in very bad condition, dirty, and many parts broken, a large percentage being unserviceable. They are of the old calibre 50 pattern.

The belts and boxes were not blacked, the brasses not polished. The company as a whole was much below the standard of efficiency that is expected in the guard and should be required to improve or be mustered out.

Third Battalion, Major Evans inspected and mustered 9 A. M., September 15th.

COMPANY C.

The clothing of the company is old but in fair condition. Company has no blouses.

Arms are old; calibre 45 and serviceable; fairly well kept.

Belts and boxes not sufficiently blacked, brasses not well polished, belts worn too loose.

COMPANY L.

The uniforms of the company were mixed in grade and color, and purchased at various times, and not completed to required number. Rifles are serviceable, but only fairly cared for.

Boxes and belts were blacked, generally, but the use of leather enamel or shoe dressing is not authorized. Brasses polished, as a rule. Several loose belts were noticed.

COMPANY E.

Clothing of company is of good quality and in serviceable condition.

Rifles were clean and, with one exception, (a broken firing pin) serviceable.

Belts and boxes in good condition. Brasses polished.

All rear rank men wore belts too loose.

COMPANY K.

Clothing in serviceable condition, but not well kept. Some old.

Rifles were not all clean, and do not receive proper care.

Belts and boxes not blacked; brasses not polished. The organization is apparently weak generally.

The band, under the leadership of bandmaster Landers, discoursed excellent music, and with careful instruction of Drum Major Covert, of 2d Infantry, U. S. A., became decidedly military in its appearance. Their clothing is not regulation, but is of good quality and in good condition. It is their intention to be properly uniformed during the coming year.

The administration of the camp was crippled for the first three days by illness of the Adjutant. The Colonel finally secured the services of Capt. Davidson, Quartermaster First Brigade, who filled the position with credit and relieved the commanding officer of further care in that department. The services of Sergeant Rivers, Second United States Infantry, acting Sergeant-Major, deserves special commendation. The general discipline of the camp was good. A few cases of absence from drills without leave were brought to my notice. No passes were issued and men were allowed to leave camp after retreat at option of company commanders.

The rations issued were of good quality and ample in quantity, and issue was made in regular form.

The companies were supplied with various kinds of stoves and cooking utensils. Some using cook stoves, others camp stoves and others the rods and hooks.

Some of the points that I am of the opinion will do much for improvement of the Guard are:

That officers give careful attention to all orders received, and see that general or special orders affecting their command are promptly published, and then see to their execution.

That officers in charge of troops see that they embark and debark as ordered. Also when coffee or rations are to be issued enroute, that it be received from contractor and distributed systematically.

The amount of baggage taken to camp is too great. The articles constituting a soldiers' equipment may be specified and transportation allowed accordingly.

The Quartermaster's department, as now organized, is not sufficient to conduct the business of a twelve-company regiment. Stores cannot be issued and the usual vouchers exchanged without more assistance, in the short time at our disposal. I would suggest that one Lieutenant from each battalion be detailed to act as Assistant Quartermaster during camp only, and as many enlisted men as may be neces-

say. The battalions to receive their supplies through their respective Quartermasters, and at close of camp the property can be received back through same channel. This system would also have advantage of education of three additional officers in this most important department, and at the same time give the Quartermaster a chance to manage his department and keep a record of its transactions.

The guardsman can never appear at his best until he is well instructed in all that is included in school of soldier. Company commanders do not realize that the individual instruction is more necessary than crowding men into ranks before they have learned any of the rudiments of drill prescribed for recruits. When we have more individual instruction we will have better companies. The set-up of the average guardsman is faulty, constant drill in exercises will correct this.

Duties of guards and sentinels must be taught in armories.

There is also much to be learned in care of clothing in camp; many articles are lost because unmarked, and therefore cannot be identified.

The men have not been taught to wear their equipments neatly and correctly adjusted. Loose belts and untidy clothes are always unmilitary.

As has been said by others, it is easy to criticise, but not so easy to improve, yet the average officer of the guard can, by careful attention to little things, make a vast improvement in the organization.

I am indebted to the officers and members of the regiment for courtesies extended during tour of duty, and to Captain Sharpe, U. S. Army, for much assistance in performance of duty.

In connection with dedicatory ceremonies of World's Columbian Exposition, I was detailed to serve on staff of General Davis, commanding the Provisional Iowa Brigade, nearly all of my time being occupied in Adjutant-General's Department can only report that the Second Regiment was mustered for pay Saturday afternoon, October 22d, after which I again returned to duty in Adjutant-General's Department.

Very respectfully,

JOHN T. HUME,
A. I. G., First Brigade.

DES MOINES, IOWA, Dec. 30, 1892.

The Adjutant-General of the State of Iowa, Des Moines, Iowa:

SIR,—I have the honor to report that in accordance with General Orders No. 20, No. 28 and No. 29, c. s., A. G. O., I attended the encampments of the Fourth and First Regiments of Infantry for the purpose of mustering for pay and making the required inspection.

In making this report I realize how much easier it is for the inspector in camp to discover mistakes and suggest remedies, than it is for the officers and troops engaged—all hard at work and trying to learn their duties—to fulfill every requirement of text or custom. While impressed with this, I nevertheless have endeavored to point out the errors and mistakes rather than to mention all the good points of the organizations I inspected. The National Guard of Iowa was never better than at this time, having steadily improved year by year. It is composed of energetic and capable young men in the ranks, and of officers who take deep interest in their duties and give them much time without remuneration. Knowing from experience that companies or regiments are liable, unwittingly, to repeat mistakes

and errors, I have mentioned those observed, not in the way of criticism, but as faults committed unawares. Then, too, as the National Guard are soldiers but a few days in the year, and citizens of the body public the greater portion of the time, it is not to be expected that everything done in camp or armory or in drill will be perfect. When attention is called to mistakes, however, their repetition is rendered less liable. The standard taken is the requirements for active service, either State or national, capability for which should be the goal of instruction and drill at camp and in armories.

THE FOURTH REGIMENT.

The encampment of the Fourth Regiment was held for seven days, September 3d to 10th, at Riverside Park, about four miles above Sioux City.

CASTRAMETATION.

The camp was in general well situated except that the tents of a portion of one battalion were among trees and in considerable shade. The damp condition of this section of the camp after the rain which fell on two of the nights and one of the days, gave practical force to the objection of pitching tents among trees. Officers of experience, especially of the medical department, agree in condemning it.

The camp was well laid out, not strictly according to the drill regulations, but so as to secure the most advantage of the ground. The tents of all the field and staff were on one line so as to obtain a more ample parade. The right battalions and companies were, however, on the left, the camp being left in front. The officers' street was marred by a tent being placed in it in front of a captain's tent for the quartermaster's stores of his company. It was allowed to remain throughout the encampment.

The sinks for the men and the garbage pits were not dug until the second or third day of the camp, instead of having been the first work done. The efforts of the surgeon finally secured their construction. The weather was not hot, or this greivous error in castrametation would have been more marked. As it was, the men suffered inconvenience.

The pitching of the tents by the hired labor was not completed when the companies arrived. The latter were compelled to do this themselves.

THE QUARTERMASTER AND COMMISSARY DEPARTMENTS.

Although contracted to be delivered at 8:00 A. M. of the first day, before the troops arrived, the commissary stores were not delivered at camp until that evening. Consequently the troops went without dinner and supper that day, except what they individually purchased. On the second day issues were made, though there was some complaint of insufficiency. Thereafter the work of the department was got in hand and ample rations were issued.

This break-down in the commissary department on the first day, was attributable immediately to the failure of the contractor to carry out his agreement. While a reason, it was not an excuse for the troops being without rations. The regimental quartermaster relied on the contract being fulfilled, and was busy with other duties of erecting and preparing the camp. The incident brought out prominently the proposition to divide his duties with a regimental commissary, a matter elsewhere alluded to in this report.

Further experience by camps is needed to show what changes of staff, if any, are needed. An increase in the battalion staff is not recommended. The appointment of a regimental commissary is a change at least worthy of consideration.

Such an officer might not be necessary if our troops had constant encampments, or even at several times a year. But in a camp of instruction held but once a year, the same trouble on the first day or two is apt to recur each time. If the camp was one suddenly established for service this break-down of one or two days in food, and other camp necessities, would be serious. It would be more likely to occur, too. That these departments would be put in good running order after a day or two under one officer would not remedy the inconvenience and suffering to the troops during that time.

Complaint was properly made that no invoices were sent with quartermaster's stores from superior officers.

The order that aside from cooks no persons can be included on requisition for transportation except members of the Guard in uniform, was violated in one or two instances.

SANITARY AND COOKING.

The health of the command was very good. The sanitary condition for the first two or three days was not what it should have been, too much slops and green refuse being thrown back of the kitchens. By the efforts of the surgeon this was corrected, and thereafter the sanitary condition was good.

The policing of the camp after the first two days was very good.

The water, pumped from the Sioux river, not far from a sink, was not considered good by the surgeon. The water supply of camps is a most important consideration.

The regiment is well supplied with field stoves, (all except one company) which experience seems to show the best for our camp purposes as they would be for service. Those with hinged sides and fronts are perhaps the most practical. No complaints were heard as to the cooking. A prescribed uniformity in dishes is a subject for consideration. They varied in different companies from tin to china. For service or a practice march the latter would be undesirable for obvious reasons.

THE RE-ORGANIZATION AND NEW DRILL.

This was the first camp of troops in Iowa since the adoption of the new drill regulations, and the first under the re-organization of the Iowa National Guard effected by the legislation of the Twenty-fourth General Assembly. It was, therefore, something of an experiment in so far as there were no precedents to guide the officers, save their experience under the old eight-company, one-battalion organization and Upton's tactics.

The officers and men readily took up the new drill. The instruction and practice were confined to close order formation and the ceremonies. The extended order, advance and rear guard, outpost duty and other parts of the drill regulations were given no attention. Considerable time was given to practicing for the formal review. It was intended to devote one afternoon to practical instruction and drill in advance guard duty. But the plan was abandoned so as to practice movements executed on review. Whatever might be said as to the judgment of this change, and it can not well be approved, the review was one of the best ever given in the State.

The regiment made great improvement in the close order drill and ceremonies during the encampment, and on these matters the time was very profitably spent.

The three-battalion organization for a regiment was shown to be more practical than the old system as far as drilling is concerned. In other respects, as of administration, the camp was not a fair test, and another year's experience will be neces-

sary to show its worth or otherwise. The orders of the commander-in-chief issued from your office prescribed that "the battalion organization is ordered to be maintained for purpose of instruction and drill only; unless otherwise specifically stated all matters of administration or correspondence will be conducted through regimental headquarters as heretofore." This was not carried out. Instead, the battalions were considered as separate commands (similar to the status of a regiment in a brigade). More or less of the administration was done through or by the battalion commanders and battalion adjutants. Camp correspondence and papers also passed through the battalion commanders, receiving their endorsement—though this was defectively carried out, as no books nor records were kept at "battalion headquarters."

DISCIPLINE.

The discipline of the camp was not so good as it might have been. The theory upon which the camp was based, as announced unofficially at regimental headquarters, was that the men were not required to be present except at drills. No attention was paid to reveille, no roll calls being had except in two or three companies, where they were required by company commanders. It was not apparent just how the facts for the morning reports and for the verbal reports at parade were obtained. The report at the latter, uniformly "all present or accounted for," was evidently more of a form than a fact. Being no roll calls at reveille, no officers reported to the adjutant as to the result.

It was noticeable that a number of the officers were tardy at duties, especially school of instruction. This included not only company, but also field and staff officers. It is even more desirable for officers to be prompt to duties when it is required of the men. At one school, officers were over twenty minutes late. In another instance a battalion commander kept his battalion waiting on the field, formed, not being present to receive it. The men notice these things, and the effect on discipline is bad.

CAMP INSTRUCTION.

As said, the theory of this camp was a devotion of attention to close order drilling and practicing each day for the ceremony of review, other matters being incidents only attended to as made necessary. This is mentioned here as one of the methods favored in former years by some camp commanders. Others have favored a greater devotion of attention to camp duties proper, roll calls, instructing officers and men how to arrange tents, how to camp, etc., the keeping of reports and books, in guard duties, in practice marches, etc.

General Orders this year, however, prescribed how camps of instruction should be conducted, being a union of the two methods above mentioned, with proper attention and time to be devoted to extended order movements, outpost and advance guard instruction, etc., besides the ordinary close order drill. These orders were given no attention and their requirements not carried out, because, as the inspector was informed, they would have interfered with the plan for the week, formed by the camp commander.

For some years there has been complaint among line officers and the rank and file, that the camps of instruction have got into a rut, that the same things are done year after year, and that all the time spent in camp is devoted to the same movements. The National Guard is composed of bright young Americans who desire progress. Stagnation in drill causes them to lose interest and to leave the service at the first opportunity. The fault has partly been with regimental and

camp commanders for not introducing new instruction and practice at camps, and partly with company commanders for not making their drills at home more varied. Drills should not be confined alone to battalion or regimental close order drill at camp, or company close order drill at home.

ORDER.

The camp was very orderly as a whole. On two or three occasions there was noise after taps. Throwing up in blankets was also indulged in, a custom now prohibited and stopped in most camps. The officer of the day did not seem always to realize his duties and responsibilities to check such disorders.

WELL OFFICERED.

This regiment is well officered, especially in its field and staff. They are active in their work, interested in their duties and devoted to the building up of the regiment. There is a regimental feeling that is commendable. Many, if not all, of the errors and defects herein mentioned were due to the newness of the organization under the recent law and drill regulations, which will be avoided in another year after this experience. The sudden sickness of Colonel Forster, which confined him to his tent for two days, prevented him from carrying out his plans and from giving his personal attention and enthusiasm to the camp administration.

MEDICAL DEPARTMENT.

One of the most praiseworthy features of this camp was the administration of the medical department of the regiment under Surgeon A. C. Bergen. He had arranged a carefully prepared hospital tent and dispensary, and while there was but little sickness, what there was was given most careful attention. The daily drill of the hospital corps with litters and as bearers, was not only commendable from a standpoint of military training, but also from that of every day civilian life. The hospital and other arrangements were praised by the army surgeon present with the regulars, as being excelled by but few in the army. The whole was accomplished by the work of Surgeon Bergen, and can well serve as a model of what can be done in our National Guard service.

There is a lack of sick books in the companies. Sick reports were made in all kinds of ways and by all kinds of officers. Each company should have a sick book, similar to that used in the army, and it should be properly used by the first sergeants. While the health of our camps is good, there is always some sickness among so many men, and a sick book is a necessity, besides serving as an educational device.

This regiment has two assistant surgeons. This is necessary with the present three-battalion organization. An additional hospital steward is also necessary. These officers are required at camps where, as in this instance, there is detailed service at the range or elsewhere by a considerable portion of the command.

It is recommended that the regimental medical staff consist of a surgeon, two assistant surgeons, two hospital stewards, and four hospital attendants. The increase would be of no expense to the State, and besides the benefits at camps, would train and educate surgeons and attendants in military and camp practice.

DRESSING OF TENTS.

The tents were dressed more or less in each company. Some gave but little care to it, and were a marked contrast to others which followed the directions in general orders. This dressing of tents seemed to be at the option of the company

Commanders, no attention being paid to it from regimental headquarters. Consequently there was no uniformity. Attention should be paid to such matters, as they subserve not only to keep the health of the men better, but also to promote discipline.

CALLS FOR SERVICE.

The provisions of general orders as to service trumpet calls were not carried out, with a result of more or less confusion being entailed. At times calls were not sounded, or, if sounded, so faintly as not to be heard. Calls which should have been sounded by all the trumpeters united, were sounded by the musician of the guard alone. The trumpeters were capable in their duties and a credit to the regiment. Calls should be sounded properly, as laid down in the books. It would be an important matter if the troops were called into active duty, and practical instruction should be given in camp.

MUSTER.

The ceremony of muster and inspection was very well done by the regiment. Some errors of detail occurred, mostly by individuals. As a whole, the regiment presented a good appearance. Its uniformity of equipment was noticeable. The muster was done by battalions, as prescribed in the drill regulations. The chief defect noticed in inspection was the evident lack of care bestowed by certain companies on arms and equipments. The excellent care of these articles by some companies of the regiment made the deficiency in others the more marked.

RELIGIOUS EXERCISES.

Religious exercises were held on Sunday, and also each morning. The chaplain was zealous and attentive to his duties, ever prompt himself, but considerably hampered by a lack of promptness or non-attendance by others. While these services are optional, they have a good effect on officers and men, and all should be encouraged by the example and precept to attend.

GUARD DUTIES.

Guard mounting at first was faulty in some particulars, as usual at camps, due to lack of knowledge. Company commanders should give this ceremony attention at their armories at home stations, and especially should instruct their lieutenants, non-commissioned officers, and privates in their respective duties as members of a guard detail.

The sentinel duty in some respects was fair, and in others was not up to the standard. It improved rapidly during the week, and especially on days when the officers of the day and of the guard would hold schools of instruction at the guard house.

The manner of making details was novel. Instead of a bulletin at the adjutant's office, and an assembling of first sergeants each day, the sergeant-major made the rounds of the camp, informing the first sergeants as to their company details. While obliging on the sergeant-major's part, this method is hardly consistent with service requirements.

It is desirable that more attention be given at camps to guard duty. If the State troops are called upon for actual service, guard duty will form a chief, if not entire, duty to be performed. The men should therefore be strictly and thoroughly trained at the annual camps. In some states one or two officers are detailed from the National Guard or the Army to devote their sole attention to instruction in

this duty. The requirements for general orders, which were not carried out, would also be productive of better service, that the guard details for one day be made the day previous so as to allow schools to be held and instruction given before going on guard. The provision, too, that a supernumerary officer of the guard and sergeant be detailed so as to diffuse instruction, should be carried out.

If company commanders would give more attention during the year between camps to imparting instruction on guard and sentinel duty, and to actual practice by their companies, much better work could be done at camps.

THE CAMP AT CHICAGO.

The battalions of the first regiment assembled for camp of instruction October 17th, and reported at Jackson Park, Chicago, for the dedicatory ceremonies of the Columbian Exposition the morning of October 19th. My orders not requiring me to be present at the battalion camps I made no inspection of them. I understand, however, that the two days were very profitably spent by each battalion in camp duties and drill.

The Iowa Provisional Brigade, consisting of the First and Second Regiments, was quartered in a portion of the Agricultural Hall of the Exposition buildings. Each company brought its own cots or bedding. On account of a lack of other quarters the brigade and regimental field and staff officers were placed in the Iowa State Building. As this was a mile from the Agricultural Hall considerable inconvenience resulted. Besides the Iowa Brigade troops from several other states occupied the Agricultural Hall, consequently the routine of camp duties could not be carried out. On account of the separation of the regimental staff, it was found necessary to keep up the battalion organization for administration, the latter being carried out as far as the few routine duties possible were concerned by the battalion commanders and their adjutants. This breaking down of the administration by brigade and regimental headquarters, shows that a weakness exists somewhere which should be corrected. The defect would be fatal if the troops were called out for service.

Despite the expectations and plans of yourself it was found impossible to have drills or even parades. No open field nor other space was in available proximity. Consequently the officers and troops were unable to carry out the orders applying to camp routine, drills, inspections, etc.

On the day of dedication of the Columbian Exposition buildings, the Iowa troops were paraded with those from other states. The First Regiment was detailed for guard duty and carried out the orders issued to it. A very creditable appearance was made. The Second Regiment participated in the review, and was among the best.

The muster for pay was made by battalions in the Agricultural Hall. The ceremony was well executed by the companies. The arms and equipments of two or three companies were in poor condition but the others were very good.

THE SUBSISTENCE.

A great deal of complaint has been made against the subsistence furnished by a contractor under the Columbian Exposition management to all the troops present, both against the quality and more especially the manner of serving. While much is exaggerated still there are grounds for the criticisms.

THE QUARTERMASTER'S DEPARTMENT.

To the officers of the Quartermaster's department much credit is due for efficient and hard work done. Were it not for the exertions of the Brigade Quartermaster

Capt. C. D. Hayden, and his regimental assistants, Lieutenants McCullough and Henderson, the troops would have suffered many inconveniences. The arrangements for transportation and baggage were well made.

While the camp was ordered for three days only, your arrangements permitted the troops to remain for a longer period (five days) at the Exposition grounds, and gave the officers and men opportunity to view the sights there presented. Camp was broken Sunday morning, October 23d, and that evening the various battalions left for their stations.

The health of the command was good. Several cases of sickness or accident occurred but were of a slight nature.

It is not necessary to speak of the three-battalion organization, the new drill, guard duty, and other points which have been covered by my report as to the Fourth Regiment. The lack of space for drill and of opportunity for the camp routine, above referred to, prevented a detailed inspection.

EQUIPMENT.

The equipment of the field and staff officers is more complete than ever before. The officers of the Fourth Regiment deserve especial mention and credit on this point.

The beds used for sleeping purposes should be dispensed with as soon as possible and some other method adopted. Many companies provide themselves with cots of various kinds, at their own expense. A uniform cot or mattress should be adopted by a board of officers and recommended for use. As soon as possible the State should furnish them. It is unjust to compel the members of the companies to pay for such articles of camp necessity. They are obliged to pay for too many needed articles of equipment as it is. If the State is to maintain a National Guard it should thoroughly equip it. The band of the First Regiment has not the regulation uniform. As bands draw the same allowance for clothing as companies the same requirements should be enforced.

CLOTHING IN KIND.

Since uniforms in kind have been issued by the Adjutant-General's department, in lieu of the annual clothing or per diem allowance, there has been a perceptible improvement in the clothing equipment of companies. Before this method was permitted many companies did not possess blouses, only the uniform dress coats. Now all, or nearly so, have blouses as well. Companies can do much better in procuring clothing in this way than by purchasing from manufacturers. The clothing issued is the same as made by the government for the army, and is in every way serviceable and of good quality. As the State, in issuing in kind, adds no profit whatever, the cost is also much cheaper to the companies. It is recommended that all companies procure their clothing in this way. They can save money by so doing, besides securing a uniform equipment of good material.

USE OF SWORDS.

Quite a number of the company officers showed a lack of knowledge of the sword manual. Errors noticed were a use of the non-commissioned staff officers inspection of swords, and a wrong salute on review. Some also wore the hilt to the front. These errors were, however, exceptionable, as the officers are an efficient, energetic and capable body of gentlemen.

EXTENDED ORDER, ETC.

It is impossible to report on the knowledge displayed as to extended order, out-post duty, advance and rear guard service, etc., as provided for in the general orders. There was no opportunity and no room for such movements at the First Regiment camp. At that of the Fourth Regiment, drills were confined to that of close order formations. If our State troops are called out for service of any description, it will be necessary to employ the above. Commands in camp should therefore be required to observe the directions of general orders as to such formations and practice, and officers should study and fit themselves accordingly. Besides the practical utility of such drills, it is discouraging to younger officers and to the men to go to camp year after year and drill the same old few movements. While due attention should be paid to these and to parades and reviews, a considerable portion of the time in camp should be spent on the above movements and duties.

RECRUITS AT CAMP.

The subject of recruiting for camp practiced even yet by some companies deserves attention. The present orders prohibit (as far as pay is concerned) such recruiting within thirty days of camp. It is shown elsewhere in this report that in the Fourth Regiment, out of 519 men in camp, 94 were enlisted within sixty days, including forty men of one new company. The average of the other companies was five to a company, one having as many as sixteen. In the ten companies of the First Regiment, out of 441 present thirty-one were enlisted within sixty days, an average of three. As the State is put to an expense of about \$10.00 or \$12.00 for each man put into camp, it is not an economy to permit men without some drilling and a knowledge of a soldier's duty to attend. The school of the soldier and of the company should be well learned before going to camp.

SCHOOLS OF INSTRUCTION.

Schools for the officers were daily held at the Fourth Regiment camp. In the battalion camps of the First Regiment they were also held, but at Chicago the local circumstances prevented. So many different methods of conducting such schools, both for the officers and non-commissioned officers, are used by camp commanders that it would be productive of good results to have a plan formulated from general headquarters for the observance of regimental and battalion commanders. For instance, in one of the camps this year the school was conducted by propounding questions, and trivial tactical points were apt to occasion lengthy debates. That is not a profitable use of the time, too short at the best. Other camp commanders devote the time to a conversational lecture. A medium between the two perhaps is better. Too much time is apt to be spent over drill questions, to the exclusion of administrative points, customs of the service and camp duties. Prompt attendance at these schools, especially by officers, is necessary. General orders recommend these schools twice a day, and for non-commissioned officers as well. In the limited time of the camps once a day is not sufficient.

DISEMBARKATION FROM TRAINS.

The embarkation and disembarkation of troops from railroad trains should be given more attention by company commanders. The needs of active service should be the goal of the instruction of troops. Such service would require speedy disembarkation. On their arrival at their destination those companies which followed the instructions in G. O. No. 29 c. s., A. G. O., came from the cars in order and

moved off promptly. The others were much delayed. In nearly every case the latter were obliged to form the company, count fours, etc., a waste of time. The former consumed about one or two minutes before marching off; the latter from five to ten minutes. The baggage was handled by details. There is a tendency toward taking too much baggage to camp. It should be reduced to a certain specified amount.

THE REGULARS.

The Iowa National Guard has been fortunate in the army officers who have been detailed each year for eight years for purposes of inspection and instruction. The detail of Lieutenant A. C. Sharpe, Twenty-second U. S. Infantry, was advantageous in all respects. He took much interest in his duties and was of much service. I am under personal obligations to him for assistance and co-operation in the duties of inspection.

Too much cannot be said of the zealous efforts of the battalion of the Second Infantry encamped at Sioux City, composed of the companies of Captains Keller and Dempsey. Officers and men were ever ready to act in any capacity, and as instructors did much good. The intercourse with the regulars was very profitable.

The detail of officers and non-commissioned officers of the Seventh and Seventeenth Infantry, who instructed the battalions and companies of the First Regiment, was also very productive of good results, and although the time was short yet it was most profitably spent. The officers and men of the detail entered into their duties with spirit and zeal.

INTEREST BY WAR DEPARTMENT.

The interest felt by the War Department of the government in the National Guard, was manifested by the details mentioned as inspectors, instructors, and preceptors. Those officers and men were zealous and indefatigable in their efforts to improve the State troops, readily serving in any capacity called upon and taking a marked interest in the work. The attention of the War Department was also shown in the line of information sought for it by the inspecting officer, based upon a possible requisition of our State troops for national offense or defense. This suggests very forcibly that officers, and especially company commanders, should instruct themselves how to prepare the men of their commands with proper clothing (according to season), with rations and equipment, in case their services are called for on short notice. Unless officers do so inform themselves their men would be at great inconvenience if not suffering. These points are of value even for the annual camps.

METHOD OF INSPECTION.

The present method of inspection instituted by general orders, calls for the presence of the inspector during an entire encampment at all the details of the soldier's duty in camp and on the field; also each day to present to the regimental commander a synopsis of errors detected, to be posted on the bulletin board so that errors may be corrected and avoided. This system had been found to work well and be of profit to troops in a former year. In the camp of the Fourth Regiment the daily report called for was duly made, (a copy being forwarded herewith) but was not bulletined, or as done by a regiment the year before, discussed at officers' school. On my invitation I was greatly assisted in the above duties by Lieut. Sharpe; his duties covering the same ground, we worked together much to my advantage and satisfaction. He was also obliged to furnish to the camp commander a daily report of errors detected and other observations. As our respective reports

were of the same nature we consolidated them into that made by myself, many of the suggestions and observations being made by this trained professional soldier. For this reason, if for no other, I regret to report that the suggestions were not carried out, and the errors in customs of the service and the soldier's duty in camp not corrected from day to day. The errors in drills and ceremonies, verbally pointed out by the army inspector and also by the officers and soldiers of the battalion of the Second Infantry, U. S. A., were corrected from drill to drill and the regiment made marked improvement.

SUGGESTIONS.

Company commanders should afford their Lieutenants opportunity to drill the company at their home stations so as to become familiar with the giving of commands and the handling of a body of men. Many Captains fail in this matter. Either Lieutenant should be able to command the company. Emergency may require it.

Non-commissioned officers should also be given the full authority and privilege of their office.

Gloves being a part of the uniform should be used at all drills. Some companies fail to observe this even in camp.

In order to secure more uniformity a course of instruction might well be laid down by regimental commanders or general headquarters for company commanders to follow, especially in the two or three months immediately preceding camp.

I have not called attention in this report to many points of excellence in the Iowa National Guard, to the marked improvement in the past couple of years, to the high grade of the personnel of the members, who are the representative young men of the various localities, nor to the serviceable equipment, good drilling and excellent instruction of many companies. The State troops of Iowa were never in better condition, most of the credit being due to enthusiastic and hard-working officers and intelligent men.

Very respectfully, your obedient servant,

C. D. HAM,

Assistant Inspector General, Second Brigade I. N. G.

GENERAL ORDERS

No. 15.

STATE OF IOWA.
 ADJUTANT-GENERAL'S OFFICE,
 Des Moines, July 27, 1898.

I. The following record of attendance at drills, during the quarter ending June 30, 1898, is published for the information of all concerned:

FIRST REGIMENT.						SECOND REGIMENT.					
Consolidated report received at General Headquarters July 13.						Consolidated report received at General Headquarters July 23.					
Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.	Company.	Received at regimental headquarters.	Membership.	No. of drills.	Average attendance.	Percentage.
P. S. & B.	July 8	45	12	44	97.78	F. S. & B.	July 1, 8 A. M.	42	20	22	50.00
A.	June 30	43	10	20	46.51	B.	July 11, 8 A. M.	43	16	28	65.12
B.	July 6	44	18	27	58.70	C.	July 11, 8 A. M.	43	12	26	60.47
C.	July 1	43	8	22	51.16	D.	July 4, 8 A. M.	41	8	12	29.27
D.	June 30	43	21	33	76.74	E.	July 3, 8 A. M.	41	17	24	58.54
E.	July 6	54	12	28	48.15	F.	July 1, 8 A. M.	42	14	28	66.67
G.	July 4	38	13	20	60.61	G.	June 30, 8 A. M.	35	10	20	57.14
H.	Mustered out.					H.	July 6, 8 A. M.	44	15	33	75.00
I.	July 1	38	21	28	68.42	I.	July 17, 8 A. M.	46	13	29	63.04
J.	July 4	37	8	30	81.08	K.	July 4, 8 A. M.	46	13	26	56.52
K.	July 8	42	15	32	76.19	L.	July 4, 8 A. M.	46	17	26	56.52
L.	Mustered out.					M.	July 1, 8 A. M.	41	20	28	68.29
Total		402	181	280	69.53	Total		558	175	302	54.40

* Ten companies.

* Ten companies.

II. The percentage of attendance of the following companies having fallen below fifty per cent, regimental commanders will investigate the causes and report same to this office, in accordance with General Orders No. 12, series 1890:

Companies B and F, First Regiment.

Company D, Second Regiment.

III. The following changes have occurred during the quarter ending June 30th. among the commissioned officers of the Iowa National Guard:

- *Society of the Framers of the Constitution*. History of. Glendale, 1890. 8° D, 602
- *State Prison*. Rules and regulations for government of, 1891. n. p., 1891. 12° C, 139
- *State Treasurer*. Annual report, 1890. Helena, 1890. 12° C, 123
- Montfort, E. R., Furness, H. B., *editors*. G. A. R. war papers. Cincinnati, 1891. 8° D, 529
- Montfort, E. R., Thayer, George A., *et al.* Sketches of war history, 1861-1865. Papers read before Ohio Commandery Military Order Loyal Legion United States. v. 2. 1886-1888. Cincinnati, 1888. 8° D, 529
- Monuments, ancient. *See* Sayce, A. H.
- Moon, G. Washington, *editor*. Men and women of the time. London, 1891. 8° R. A. E, 8
- Moorehead, Warren K. Primitive man in Ohio. New York, 1892. 8° D, 25
- Moral philosophy. *See* Letourneau, C.
- Morals. *See* Leffingwell, Albert.
- Morgan, T. J. Educational mosaics; a collection of thoughts bearing on educational questions of the day. Boston, 1887. 12° C, 243
- Indian education. Washington, 1890. 8° D, 470
- Moriarty, Gerald P. Dean Swift and his writings. New York, 1893. 8° .. E, 54
- Mormons. *See* Smucker, Samuel M.;—Stenhouse. T. B. H.
- Morocco. *See* Bonsal, Stephen, Jr.
- Morris, Charles. Half hours with the best American authors. 4 v. Philadelphia, 1887. 8° H, 1061
- Morris, Henry. Surgical diseases of the kidneys. Philadelphia. n. d. 4° F, 728
- Morse, Jedidiah. American gazetteer. Boston, 1804. 8° .. R. A. D, 1
- Morse, John T., Jr. Abraham Lincoln. 2 v. Boston, 1893. 12° E, 95
- Benjamin Franklin. Boston, 1891. 12° E, 90
- Mott, James, and Lucretia. *See* Hallowell, Anna Davis, *editor*.
- Mowry, Sylvester. Arizona and Sonora; the geography, history and resources of the silver region of North America. New York, 1864. 12° D, 598
- Morton, Oliver T. Southern empire, with other papers. Boston, 1892. 12° H, 1058
- Moslems. *See* Le Strange, Guy.
- Muir, M. M. Pattison, and Morley, H. Forster. Watt's dictionary of chemistry. 3 v. London, 1890. 8° R. A. F, 231
- Muirhead, J. H. Elements of ethics. New York, 1891. 12° B, 261
- Mulford, Elisha. The republic of God. Boston, 1889. 8° A, 862
- Mulford, Isaac S. Civil and political history of New Jersey. Philadelphia, 1851. 8° D, 571
- Müller, F. Max. Anthropological religion. London, 1892. 12° A, 392
- Origin and growth of religion. New York, 1891. 12° A, 392
- Müller-Casenov, Hans, *editor*. Humour of Germany. London, 1893. 12° H, 1073
- Mulhall, Michael G. Dictionary of statistics. London, 1892. 4° .. R. A. D, 23
- Munk, S. Philosophy and philosophical authors of the Jews. Kalisch. Isidor, *translator*. Cincinnati, 1881. 8° B, 5

- Murdoch, James E. Patriotism in prose and verse. Philadelphia, 1864.
12° B, 264
- Murray, A. S. Hand-book of Greek archæology. New York, 1892. 8°. D, 25
- Murray, James A. H., *editor*. New English dictionary. 6 parts.
Oxford, 1887-1891. 4° R. A. H, 387
- Music. *See* Henderson, W. J.;—Hueffer, Francis;—Krehbiel, Henry
Edward;—Rubinstein, Anton;—Zahm, J. A.
- Musicians. *See* Brémont, Anna Comtesse de.
- Myths. *See* Lang, Andrew.

N.

- Nation, The. v. 1-14, 32-46, 52-55. New York, 1865-1892. 4° H, 1151
- National Educational Association. Journal of the proceedings and
addresses of the session of 1890 held at St. Paul. Topeka,
1890. 8° C, 244
- Proceedings of the department of superintendence, 1888-1889.
2 v. Washington, 1888-1889. 8° C, 244
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Baende.

Italy. Reale istituto Lombardo di scienze e lettere, v. 21-24.

Manitoba. Revised statutes, 1891. 2 v.

New South Wales. Historical records. v. 1, part 1.

LIST OF PERIODICALS.

COMPLETE LIST OF MISCELLANEOUS PERIODICALS.

- Academy, The. v. 1-40, 1869-1891.
American Antiquarian. v. 1-14 (except 9 and 10), 1878-1892.
American Geologist. v. 1-12, 1888-1893.
American Journal of Education. v. 1-5, 1826-1830.
American Journal of Medical Sciences. v. 1-102, 1827-1891.
American Journal of Philology. v. 1-5, 1880-1884.
American Journal of Science. 1st series. v. 1-50, 1818-1845.
American Journal of Science. 2d series. v. 1-50, 1846-1870.
American Journal of Science. 3d series. v. 1-45, 1871-1893.
American Library Journal. v. 1-17, 1877-1892.
American Naturalist. v. 1-22 (except v. 10), 1868-1888.
American Poultry Journal. v. 20-23, 1889-1892.
American Quarterly Review. v. 1-22, 1827-1837.
American Review. v. 1-4, 1811-1812.
American, The. v. 18-20, 1889-1890.
Analyst, The. v. 1-10, 1874-1883.
Annals of Education. v. 1-8 (except v. 2), 1830-1838.
Arena, The. v. 2-6, 1890-1893.
Art Journal. v. 1-33, 1849-1881. v. 39-45 (except v. 40), 1887-1893.
Atlantic Monthly. v. 1-71, 1863-1893.
Barnard's Journal of Education. v. 1-30 (except v. 25), 1856-1880.
Blackwood's Magazine. v. 1-153, 1817-1893.
Book-Lore. v. 1-6, 1884-1887.
British Quarterly Review. v. 71-83, 1880-1886.
Catholic World. v. 1-45, 1865-1887. v. 55-56, 1892-1893.
Century, The. v. 1-24, 1881-1893.
Congregationalist, The. v. 1-18, 1872-1884.
Contemporary Review. v. 1-63, 1886-1893.
Cosmopolitan, The. v. 7-15, 1889-1893.
Critic, The. v. 7-18, 1887-1893.
Current Literature. v. 2-13, 1889-1893.
De Bow's Commercial Review. v. 1-3, 1847-1849.
De Bow's Review. v. 1-5, 1860-1868.
Democratic Review. v. 1-43, 1888-1899.

- Dial, The. v. 1-13, 1880-1893.
Eclectic, The. v. 23-26, 1876-1877.
Edinburgh Review. v. 1-177, 1802-1893.
Education. v. 1-5, 1880-1885.
Educational Review. v. 1-4, 1891-1893.
Electrical World. v. 13-20, 1889-1893.
Fortnightly Review. v. 1-57, 1865-1893.
Forum, The. v. 1-14 (except v. 3), 1886-1893.
Galaxy, The. v. 1-24, 1866-1877.
Harper's Monthly. v. 1-87, 1850-1893.
Historical Magazine. v. 1, 3, 5, 7, 1860-1870.
Horticulturist. v. 1-22, 1846-1867.
Index to Current Events. v. 2-4, 1889-1891.
International Review. v. 1-14, 1874-1883.
Iowa Historical Record. v. 1-9, 1857-1893.
Journal of American Ethnology and Archaeology. v. 1, 1891.
Journal of American Folk-Lore. v. 4-6, 1891-1893.
Journal of Education. v. 1-36, 1875-1892.
Journal of Franklin Institute. v. 1-135, 1826-1893.
Journal of Social Science. v. 1-15, 1869-1881.
Journal of Speculative Philosophy. v. 1-20, 1867-1896.
Literary News. v. 8-14, 1887-1893.
Literary World. v. 10-24, 1879-1893.
Littell's Living Age. v. 1-194, 1879-1893.
London Quarterly Review. v. 52-62, 1834-1839.
London Quarterly Review. v. 149-155, 1880-1883.
Magazine of American History. v. 1-28, 1884-1892.
Magazine of Art. v. 4-15, 1891-1892.
Magazine of Western History. v. 1-17 (except v. 3, 4, 5), 1883-1893.
Methodist Magazine. v. 1-10, 1818-1827.
Methodist Magazine and Quarterly Review. v. 1-8, 1830-1837.
Nation, The. v. 1-56, 1872-1893.
Nature. v. 1-48, 1869-1891.
New England Magazine. v. 1-6, 1884-1887.
New England Magazine. New series. v. 1-7, 1899-1893.
New Princeton Review. v. 1-6, 1886-1888.
New Review. v. 1-7, 1890-1893.
Nineteenth Century. v. 1-32, 1877-1893.
North American Review. v. 1-155, 1815-1893.
Notes and Queries. 1st series. v. 1-12, 1849-1855.
Notes and Queries. 2d series. v. 1-12, 1856-1861.
Notes and Queries. 3d series. v. 1-12, 1862-1867.
Notes and Queries. 4th series. v. 1-12, 1868-1873.
Notes and Queries. 5th series. v. 1-12, 1874-1879.
Notes and Queries. 6th series. v. 1-12, 1880-1885.
Notes and Queries. 7th series. v. 1-10, 1886-1890.
Notes, Queries, and Answers. v. 1-7, 1882-1891.
Phonetic Journal, The. v. 39-43, 1880-1884.
Political Science Quarterly. v. 1-8, 1886-1893.
Popular Science Monthly. v. 1-42, 1872-1893.

- Portfolio, The. v. 1-21, 1870-1890.
Princeton Review. v. 56-60, 1880-1884.
Public Opinion. v. 1-14, 1886-1893.
Quarterly Review. v. 1-171, 1810-1893.
Review of Reviews. v. 1-6, 1890-1893.
Science. v. 1-11, 1883-1888.
Scientific American. v. 4-67, 1848-1892.
Scientific American, Architects' and Builders' Edition. v. 11-12, 1891.
Scottish Review. v. 1-17, 1882-1891.
Scribner's Magazine. v. 1-12, 1888-1893.
Scribner's Monthly Magazine. v. 1-22, 1870-1891.
United Service Magazine. v. 1-13, 1879-1885.
United Service Magazine. New series. v. 1-4, 1889-1890.
United States Government Publications. v. 4-9, 1870-1893.
United States Postal Guide. 18 v., 1876-1893.
Van Nostrand's Engineering Magazine. v. 22-35, 1880-1886.
Western, The. v. 1-7, 1875-1881.
Westminster Review. y. 1-140, 1824-1893.
Writer, The. v. 1-6, 1887-1893.

COMPLETE LIST OF LAW PERIODICALS.

- Albany Law Journal. v. 1-45, 1870-1893.
American Jurist. v. 1-28, 1829-1843.
American Law Journal. v. 1-6, 1808-1817.
American Law Journal. (Ohio.) v. 1-2, 1884-1885.
American Law Magazine. v. 1-6, 1843-1846.
American Law Record. v. 1-15, 1872-1887.
American Law Register. v. 1-9, 1852-1861.
American Law Register. New series. v. 1-29, 1861-1890.
American Law Review. v. 1-26, 1866-1892.
American Law Times Reports. v. 1-6, 1868-1873.
American Law Times Reports. New series. v. 1-4, 1873-1877.
Atlantic Reporter. v. 1-25, 1885-1893.
Canada Law Journal. New series. v. 1-28, 1865-1892.
Canadian Law Times. v. 1-12, 1881-1892.
Central Law Journal. v. 1-33, 1874-1891.
Central Reporter. v. 1-12, 1886-1888.
Chicago Legal News. v. 1-24, 1871-1892.
Cleveland Law Record. v. 1, 1856.
Cleveland Law Reporter. v. 1-2, 1878-1879.
Code Reporter. v. 1-3, 1848-1850.
Colorado Law Reporter. v. 1-4, 1881-1884.
Copp's Land Owner. v. 1-18, 1874-1891.
Criminal Law Magazine. v. 1-10, 1880-1888.
Current Comment. v. 1, 1889.
Eastern Reporter. v. 1-11, 1885-1887.
Federal Reporter. v. 1-54, 1885-1893.
Forum, The. v. 1-3, 1874-1875.
Green Bag, The. v. 1-4, 1889-1892.
Griffith's Law Register. v. 3-4. (v. 1 and 2 never published), 1822.
Harvard Law Review. v. 1-4, 1887-1891.
Insurance Law Journal. v. 1-21, 1872-1892.
Internal Revenue Record. v. 1-34, 1865-1888.
Irish Jurist. v. 1-18, 1849-1866.
Irish Law Recorder. 1st series. v. 1-4 (4 v. in 2), 1827-1831.
Irish Law Recorder. 2d series. v. 1-6 (6 v. in 8), 1833-1838.
Irish Law Times and Solicitor's Journal. v. 1-26, 1867-1892.

- Journal of Jurisprudence.** v. 1-35, 1857-1891.
Journal of the Law. v. 1, 1831.
Journal of the Law School. v. 1, 1821.
Juridical Review. v. 1-4, 1889-1892.
Juridical Society Papers. v. 1-3, 1858-1871.
Jurist, The. v. 1-4, 1827-1832.
Jurist, The. v. 1-18 (in 31 v.), 1837-1854.
Jurist, The. New series. v. 1-24, 1855-1866.
Justice of the Peace. v. 1-56, 1837-1892.
Kentucky Law Reporter. v. 1-10, 1880-1889.
La Themis. v. 1-5, 1879-1884.
Law Central, The. v. 1, 1881.
Law Chronicle. v. 1-3, 1857-1860.
Law Journal. v. 1-9, 1821-1831.
Law Journal. New series. v. 1-61, 1832-1892.
Law Journal. Notes of cases. v. 1-26, 1866-1891.
Law Magazine. Old series. v. 1-31, 1828-1844.
Law Magazine. New series. v. 1-24, 1844-1856.
Law Magazine and Review. v. 1-32, 1856-1872.
Law Magazine and Review. New series. v. 1-4, 1872-1875.
Law Magazine and Review. 4th series. v. 1-17, 1875-1892.
Law Quarterly Review. v. 1-7, 1885-1891.
Law Reporter. v. 1-27, 1839-1865.
Law Times. v. 1-98, 1843-1892.
Law Times Reports. New series. v. 1-67, 1859-1893.
Lawyer's and Magistrate's Magazine. v. 1-5, 1792-1793.
Lawyers' Reports, Annotated. v. 1-19, 1888-1898.
Legal and Insurance Reporter. v. 1-5, 1860-1864.
Legal Guide. v. 1-4, 1838-1840.
Legal News. v. 1-15, 1882-1892.
Legal Observer. v. 1-52, 1831-1856.
Legal Reporter. v. 1-3, 1840-1841.
Livingston's Law Magazine. v. 1-3, 1853-1855.
Local Courts and Municipal Gazette. v. 1-8, 1865-1872.
Louisiana Law Journal. v. 1, 1841.
Lower Canada Jurist. v. 1-34, 1856-1890.
Lower Canada Law Journal. v. 1-4, 1866-1868.
Monthly Jurist, The. v. 2, 1879.
Monthly Legal Examiner. v. 1, 1850.
National Bankruptcy Register. v. 1-4, 1869-1870.
National Bankruptcy Register. New series. v. 1-19, 1875-1879.
New England Reporter. v. 1-5, 1885-1888.
New York Law Bulletin. v. 1-5 (5 v. in 1), 1878-1883.
New York Legal Observer. v. 1-12, 1843-1853.
New York Supplement. v. 1-22, 1889-1893.
Northeastern Reporter. v. 1-32, 1885-1893.
Northwestern Reporter. v. 1-54, 1879-1893.
Notaries' Journal. v. 1-6 (6 v. in 1), 1877-1883.
Official Gazette. U. S. Patent Office. v. 1-64, 1872-1893.
Ohio Law Journal. v. 1-6, 1881-1884.

- Pacific Law Reporter. v. 1-5, 1870-1873.
Pacific Reporter. v. 1-32, 1884-1893.
Pennsylvania Law Journal. v. 1-11, 1842-1852.
Pittsburgh Legal Journal. v. 6-23, 1875-1893.
Pump Court, The. v. 1-6, 1883-1888.
Railway and Corporation Law Journal. v. 1-10, 1887-1891.
Reporter, The. v. 1-24, 1876-1887.
Revue Critique. v. 1-3, 1871-1875.
Revue Légale. v. 1-21, 1869-1892.
San Francisco Law Journal. v. 1, 1878.
Scottish Jurist. v. 1-46, 1829-1873.
Scottish Law Journal. v. 1-3, 1858-1861.
Scottish Law Magazine. New series. v. 1-6, 1862-1867.
Scottish Law Reporter. v. 1-29, 1865-1892.
Scottish Law Review. v. 1-8, 1885-1892.
Solicitors' Journal. v. 1-36, 1857, 1892.
Southeastern Reporter. v. 1-16, 1887-1893.
Southern Law Journal and Reporter. v. 1-2, 1879-1880.
Southern Law Review. v. 1-3, 1872-1874.
Southern Law Review. New series. v. 1-8, 1875-1883.
Southern Reporter. v. 1-11, 1887-1893.
Southwestern Reporter. v. 1-21, 1887-1893.
Supreme Court Reporter. v. 1-2, 1882.
Supreme Court Reporter. v. 1-13, 1882-1892.
Texas Law Review. v. 1-5, 1883-1885.
Times Law Reports. v. 1-8, 1884-1892.
United States Jurist. v. 1-3, 1871-1873.
United States Law Intelligencer. v. 1-3, 1829-1831.
United States Law Journal. v. 1, 1822.
United States Law Magazine. v. 1-4, 1850-1851.
Upper Canada Law Journal. v. 1-10, 1855-1864.
Virginia Law Journal. v. 1-13, 1877-1889.
Weekly Cincinnati Law Bulletin. v. 1-20, 1876-1888.
Weekly Jurist. v. 1, 1880.
Weekly Notes. v. 1-25, 1866-1890.
Weekly Notes of Cases. v. 1-30, 1874-1892.
Weekly Reporter. v. 1-38, 1852-1890.
West Coast Reporter. v. 1-9, 1884-1886.
Western Jurist. v. 1-17, 1867-1888.
Western Law Journal. v. 1-10, 1844-1854.
Western Reporter. v. 1-14, 1835-1888.

REPORT

OF THE

Custodian of Public Buildings and Property

TO THE

GOVERNOR OF IOWA,

FOR THE YEARS 1892 AND 1893.

JANUARY 8. 1894.

W. L. CARPENTER, CUSTODIAN OF PUBLIC BUILDINGS AND PROPERTY

DES MOINES:

G. H. RAGSDALE, STATE PRINTER.
1894.

REPORT.

OFFICE OF THE
CUSTODIAN OF PUBLIC BUILDINGS AND PROPERTY, }
DES MOINES, IOWA, January 8, 1894.

To His Excellency, HORACE BOIES, Governor of the State of Iowa:

SIR: I have the honor to submit the biennial report of the custodian of public buildings and property, showing the expenditures from January 1, 1892, to December 31, 1893, quarterly and annual reports having been submitted at the proper time.

Exhibit "A" is a classified statement and exhibit "B" is an itemized statement of expenditures for the years 1892 and 1893. Exhibit "C" is a statement of sales and money turned over to the treasurer of state on that account during the years 1892 and 1893. This statement of expenditures includes the cost of frescoing the office of custodian, material and labor in relaying tile floor, material and labor in resetting boilers, material and labor in covering return pipes; also tools and labor in taking care of grounds. In September, 1892, the old capitol building was partially destroyed by fire, leaving the walls of the upper story in a dangerous condition. For the protection of the public the walls of the House and Senate chambers were dismantled, the old brick selected and used at the boiler house in resetting boilers and fire walls, the old lumber was hauled to the boiler house yard and stored for kindling. This labor was mostly performed by the regular force, who also built sidewalk on East Tenth street, south of Walnut, of the lumber from the old capitol.

In addition to necessary repairs, there has been made in the building a combined panel screen and book case for the office of the dairy commissioner; fronts to the four alcoves in the basement story, giving additional room for special purposes; four panel

outside doors to the heating plant; one office table for use of custodian; three large tables for use during the legislature; book case for geological survey, and pedestal for model soldiers' monument. Under the instruction of the executive council there was constructed for the use of the clerk of the supreme court one large file case and table; in the railroad commissioners' office a large cherry wall desk and letter-press table. Under the appropriation for the historical collection furniture consisting of one large autograph case, two large show cases with double case below, one large book case, two double face newspaper file cases, one large wall case in museum for Indian pottery, and six large tables for office use were made and placed in position.

Expenses incurred under instruction of the executive council were made as follows: Repairing slate roof of capitol building, damaged by storm of April 6, 1892; repairing with cement, tunnel crossing Grand avenue. During the month of July, 1892, the Grand avenue sewer gave way, flooding the tunnel through which fresh air is conveyed to the capitol building, making it necessary to remove cement floor, and pipes covered with magnesia covering, the same having been ruined by contact with sewage. In refitting the pipe a larger and more complete outfit of tools was purchased, including one four-inch pipe machine. In August, 1893, the bottom of cold water tank No. 1, in the attic above the senate chamber, commenced leaking. Upon examination the bottom of the tank was found to be rusted through and the drip-pan worn out. The tank was repaired with a new bottom of sheet steel, and a new drip-pan of the same material placed in position. Tank No. 2 will need the same repairs in the near future.

The offices of the secretary of state, auditor of state, and house of representatives, with galleries, have been refurnished with new carpets under instructions from the executive council. Also new curtains for the various rooms on the office floor. Tank closets have been placed in the basement story, replacing the "Hartford closet;" also the closets for the house of representatives.

I would recommend the appropriation of five thousand dollars for furniture and carpets, and fifteen thousand dollars to furnish the capitol building.

My thanks are due to the executive council for their kind assistance and hearty co-operation, and to all who have been interested with me in the care of the property of the State.

W. L. CARPENTER,
Custodian of Public Buildings and Property.

EXHIBIT "A."

Classified statement of expenditures made by the custodian of public buildings and property as required by chapter 148, Laws 1886. From January 1, 1892, to December 31, 1893.

Police and escort.....		\$ 2,579.50
Engineer and mechanic		2,238.50
Night watch and inspection of pipe system		3,655.00
Carpenter and new work		1,194.50
Elevator tender		1,415.75
Lighting, including arsenal, gas and electric light.....	\$ 3,159.69	
Electrical and other expenses.....	88.83	
		3,248.52
Heating and pumping, labor.....	\$ 4,547.25	
Fuel.....	5,326.61	
		9,873.86
Cleaning, labor.....	\$ 12,698.75	
Soap and tools	532.52	
		13,231.27
Ice		519.35
Telephones, including arsenal		873.12
Water, including ground and arsenal.....		1,566.46
Washing towels and new towels....		150.27
Care of grounds, labor.....	\$ 1,360.00	
Seed and tools.....	187.02	
		1,547.02
Frescoing, labor	\$ 262.25	
Material.....	34.53	
		296.78
General repairs and new work, labor and painting.....	\$ 7.50	
Hard oil finishing.....	13.50	
Relaying tile floor.....	32.00	
Labor, 1892	138.00	
Material.....	1,166.27	
		1,377.27
Ink messenger, Twenty-fourth General Assembly, 1892.....		164.00
Carriage hire, monument commission.....		3.50
Furniture repairs and new furniture.....		225.87
Toilet paper.....		126.50
Total expenditures for 1892 and 1893..		\$ 44,287.04
Expended during first quarter, 1892	\$ 11,052.29	
Expended during second quarter, 1892.....	4,244.60	
Expended during third quarter, 1892	4,206.22	
Expended during fourth quarter, 1892.....	5,009.18	
Expended during first quarter, 1893.	5,417.43	
Expended during second quarter, 1893.....	4,581.10	
Expended during third quarter, 1893	4,565.38	
Expended during fourth quarter, 1893	5,230.84	
Total expenditure for 1892 and 1893.....		\$ 44,287.04

EXHIBIT "B."

Itemized statement of expenditures made by the custodian of public buildings and property, as required by chapter 148, Laws, 1886. From January 1, 1892, to December 31, 1893.

Labor, police and escort, 21 months, \$75.00.....	\$	1,575.00	
91 days, \$3.00.....		273.00	
340 days, \$2.00.....		680.00	
18 days, \$1.75.....		31.50	
16 days, \$1.25.....		20.00	
			2,579.50
Engineer, 91 days, \$3.50.....	\$	318.50	
640 days, \$3.00.....		1,920.00	
			2,238.50
Night watch, 1,462 days, \$2.50			3,655.00
Carpenter, 154 days, \$3.00.....	\$	462.00	
293 days, \$2.50.....		732.50	
			1,194.50
Elevator tenders, 809 days, \$1.75.....			1,415.75
Firemen, 1,572½ days, \$2.00.....	\$	3,145.50	
801 days, \$1.75		1,401.75	
			4,547.25
Janitors, 361 days, \$2.50..	\$	902.50	
3,974 days, \$2.00.....		7,948.00	
2,199 days, \$1.75.....		3,848.25	
			12,698.75
Care of grounds, 337 days, \$2.00	\$	674.00	
392 days, \$1.75		686.00	
			1,360.00
Frescoing, 77 days, \$2.50.....		192.50	
7 days, \$2.25.....		15.75	
27 days, \$2.00.....		54.00	
			262.25
Painting and repairing, 31 days, \$2.50.....	\$	77.50	
34 days, \$2.00.....		68.00	
			145.50
Hard oil finisher, 4½ days, \$3.00			13.50
Relaying tile floor, 26 days, \$2.00 .. .			52.00
Ink messenger, 82 days, \$2.00.....			164.00
Total paid for labor during 1892 and 1893.....			\$ 30,326.50
Gas, capitol, 1,990,000 feet gas, \$1.50	\$	2,985.00	
Arsenal, 18,700 feet gas, \$1.70.....		30.69	
Grounds, two arc lights, \$6.00 per month.....		144.00	
			3,159.69
Water, capitol and grounds, 1,027,055 feet, \$1.50.....	\$	1,540.29	
Arsenal, 8,755 feet, \$3.00.....		26.17	
			1,566.46

Fuel, 82,863½ bushels slack, 3c..	\$	2,470.89	
53,836½ bushels slack, 4c.....		2,134.64	
5,391¼ bushels pea, 6c.....		323.46	
736 bushels pea, 7c.....		51.56	
518¾ bushels nut, 8c.....		41.24	
1,113¼ bushels nut, 9c.....		100.17	
1,948½ bushels lump, 10c		194.90	
25 bushels hard coal, 30c.....		9.75	
			5,336.61
Telephones, capitol, 8 instruments, \$4.12½.....	\$	792.00	
Arsenal, 1 instrument, \$3.38..		81.12	
			873.12
Ice, 259,675 pounds, 20c per hundred... ..			519.35
Towels, 168 yards toweling and 2 dozen towels.....	\$	40.47	
Making 59 towels.		2.80	
Washing 2,140 towels.....		107.00	
			150.27
Soap and tools, 42 pairs blankets.	\$	66.00	
6 carpet sweepers		30.00	
42 dusters		54.15	
14 pounds Florida sponges.....		41.80	
5 boxes Ivory soap..		32.10	
24 dozen Cocoa Oil soap.....		10.40	
1,640 pounds sarogran....		121.86	
4¾ dozen burnishine		17.08	
Cleaning 365 yards carpet.....		12.79	
40 gallons gasoline.....		8.25	
12 gallons raw oil		7.52	
4½ pounds muriatic acid .....		.45	
8 dozen brooms... ..		29.75	
21 floor brooms.....		33.75	
7 dozen scrub brushes		9.50	
25 floor scrapers.....		10.02	
3 dozen mops and handles.. . . .		4.51	
19 pails and coal hods.....		16.25	
15 window cleaners and brushes.....		5.07	
¼ dozen H. & H. soap.....		.67	
112 yards C. flannel and sheeting.....		5.98	
9 barrels saw dust.....		3.20	
10 gallons turpentine		5.36	
6 dust pans.		1.30	
2 counter dusters. ....		.84	
2 pounds ammonia.....		.30	
6 papers carpet tacks.....		.20	
5 pounds camphor		2.50	
8 glass syringes.....		.43	
1 dozen cotton thread.....		.50	
			532.52
General repairs, 179 pounds sash cord	\$	71.92	
2 steel barrows, \$21.00; 2 fire tongs, 80c.....		21.80	
21 shovels and hoes		14.68	
28 flush bolts and sash hooks		7.55	
296¼ pounds sheet and pump packing... ..		179.16	
60 copper gaskets, \$12.15; 4 scratch awls, 80c.....		12.45	
86 gallons cylinder and machine oil.....		24.90	
2 plunger, furnace, \$10.12; 1 galvanized float, \$2.50...		12.62	
50 tallow, \$3.50; 2 flue scrapers, \$6.00.....		10.10	
7½ pounds pump leather, \$4.05; 2 shades, 60c		4.65	
62 pounds putty, \$1.86; funnel and can, 80c.....		2.66	
1,546 feet lumber and moulding... ..		53.23	
14 locks and knobs, \$14.80; 7 wrenches, \$6.10		20.90	
6 hours' planing mill work.....		4.50	
410½ pounds nails and brads, \$16.16; 32¼ gross			
screws, \$11.74.....		27.90	

General repairs, 59 pieces glass, including plate glass.....	\$	105.57	
80 steam fittings, stop cocks and valves.		19.82	
148½ yards chain and wire, \$6.08; 26½ pounds chain, \$2 91		8.99	
178 bolts and washes.....		18.08	
6 ex. and plane bits, 1 hatchet.....		3.15	
14 caps, chain and 1 strainer		1.87	
1,318½ pounds castings, rod iron and steel.....		41.99	
Freight on ropes, tiling, clock and closet		4.70	
5 gallons paste, \$1.50; 100 pounds white waste, \$10.50		12.00	
2,680 pounds fire clay, \$14.75; 3½ barrels lime, \$3 90... ..		18.65	
42 pounds colors, filler, pumice and plaster		5.14	
2½ gallons Japan and turpentine.		1.40	
2½ gallons varnish, \$5.50; 1 gallon wood alcohol, \$1.60		7 10	
13 gallons linseed oil.....		7.93	
200 pounds lead, \$14.25; 18 brushes, assorted, \$2.25 ..		16.50	
8 quires sand paper, \$1.75; 12½ pair butts, \$4.57.....		6.32	
3 hammers and 5 handles.....		2.65	
3 oil cans and 1 bottle oil for clocks		1.45	
9 pounds habbitt, \$3.25; 37 files, assorted, \$3.90		7.15	
212 3-16 feet tile, \$57.95; 9 barrels cement, \$23.45.....		81.40	
3½ days hauling and 3 loads sand		11.50	
2,000 fire brick.....		55.00	
76½ feet screen wire		2.92	
Turning pump rods and valve rod for elevator.....		14.41	
1 sand riddle, 50c; merchandise, 42c .....		.92	
2 barrels Blossberg coal, \$2.00; 2 screw drivers, 65c ..		2.65	
1 trowel, 50c; 1 ice hatchet, \$1.25.....		1.75	
1 dozen pint cups, 55c; 2 pounds marline, 40c... ..		.75	
237 feet magnesia covering, \$14.00		85.41	
Repairing heater, \$8.50; 4 days' work.....		22.50	
Rubber tire for large truck		14.18	
2 brackets, 60c; 2 packages glaziers' points, 10c.....		.70	
1 dozen glass gauges, \$1.95; 1 gross staples, 50c		2.45	
9 saw blades, \$4.45; 2 18-foot bunting flags, \$21.62.....		26.07	
2 dozen screw eyes, 15c; 2 pounds borax, 24c.....		.39	
6 pairs rubber boots.....		15.60	
2,215 pounds sheet steel, \$59.72; 150 pounds rivets, \$8.47		68.19	
Electrical and lighting expenses, 2 boxes candles	\$	8.80	1,166.37
2 cases matches, \$6.40; 150 gallons oil, \$13.50		19.90	
1½ dozen lantern globes and 2 dozen wicks... ..		2.05	
200 feet insulated wire		4.50	
4 zinc, 8 carbons, plunger battery..		11.35	
9 taper holders.....		16.50	
2 dozen glass chimneys for portable lamps..		1.40	
12 boxes tapers		1.50	
96 feet gas tubing for elevator.....		22.83	88.83
Care of grounds, 3 lawn mowers... ..	\$	20.00	
960 feet ¾-inch hose nozzles and couplings		146.65	
Repairs for lawn mowers and hydrants.....		8.87	
5 hoes, weeders and rakes.....		3.35	
1 floral set and 1 hoe.....		.95	
1 grass hook and 1 scythe.....		2.80	
1 spade.....		1.25	
2 bushels blue grass seed.....		3.15	187.02
Carriage hire, monument commission			3.50

New furniture and repairs, 1 clock, dairy commissioner.....	\$ 11.25	
11¼ yards billiard cloth and artificial leather.....	14.84	
18 table legs, \$13.00; 4 sets castors, \$2.70...	15.70	
4¼ gallons varnish, alcohol and shellac...	10.05	
6 brushes, \$1.56; 17 pounds filler, \$2.45.....	4.01	
174 key blanks, \$29.00; 1 curtain and pole, \$4.50	33.50	
6½ dozen picture hooks and screw eyes...	3.50	
Recaning 9 chairs.....	7.35	
1 desk number and 3 police stars.....	4.00	
21 yards carpet and binding.....	15.65	
100 yards carpet lining.	10.00	
1 lock, 38 drawer pulls.	8.42	
250 feet poplar	12.50	
1 pound Venice turpentine, 38c; 1 pair brackets, 35c.....	.73	
1 cylinder desk, \$10.00; 1 revolving stool, \$1.25	11.25	
4 gross shelf pins, library.	3.40	
2 brackets, \$1.20; 2 pitcher mats, \$1.00.....	2.20	
6 dozen key rings, \$2.25; 45 yards oil cloth, \$15.51	17.76	
Linen marker, brush and ink.....	.97	
6 combs and 5 hair brushes... ..	4.84	
1 box chalk and eraser.....	.40	
3 dozen thermometers, \$4.50; 1 mirror, \$2.50	7.00	
4 water pitchers and 1 dozen tumblers....	3.40	
2½ dozen cuspidors.....	22.50	
4 yards gimp, 40c; 5 pounds pumice stone, 25c .....	.65	
		225.87
Material for frescoing, 100 pounds lead... ..	\$ 7.25	
15 pounds dental plaster, 1 pound beeswax....	.78	
31½ pounds colors, ½ dozen tubes vermilion..	4.94	
2 gallons turpentine, 2 gallons boiled oil	2.49	
1 dozen pencils, 2 boxes coal and school crayon	.67	
1 package gold leaf and 1 quart gold size.....	7.60	
2¼ pounds bronze, 2 quarts bronzing liquid...	5.35	
67 brushes, assorted.....	8.55	
Cost of material.....	\$ 37.63	
Less empty cans utilized	3.10	
		34.53
Twelve cases toilet paper, two years' supply.		126.50
Total expenditure for the years 1892 and 1893.....		\$ 44,287.61

EXHIBIT "C."

Statement showing sales of property and account of money paid Treasurer of State during the two years by the custodian of public buildings and property, from January 1, 1892, to December 31, 1893, inclusive.

<i>Sold—</i>		
Old stovepipe.....	\$	.25
Old derrick.....		100.00
Holisting and guy ropes.....		44.00
Waste paper ..		140.11
Two mortar boxes.		3.00
Steam and brass pipe		7.30
Old planer knives.....		1.75
Old brick.....		8.00
Old carpet.....		154.75
		<hr/>
Amount sales.....	\$	459.16
<i>Paid Treasurer of State—</i>		
July 19, 1892.....	\$	6.00
October 12, 1892..		154.75
January 12, 1893.....		114.11
April 4, 1893.....		6.00
June 30, 1893.....		22.55
January 2 and 8, 1894....		155.75
		<hr/>
Amount turned over to Treasurer		459.16

Respectfully submitted,
WM. L. CARPENTER,
Custodian.

RULES AND STANDING COMMITTEES

OF THE

Twenty-fifth General Assembly

WITH

OFFICIAL REGISTER.

1894.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

COMPILED BY
WM. M. McFARLAND,
SECRETARY OF STATE.

DES MOINES:
G. H. RAGSDALE, STATE PRINTER
1894.

SENATE RULES.

REGULAR ORDER OF DAILY BUSINESS.

The following order shall govern :

1. Presentation of petitions or memorials, addressed to the Senate or to the General Assembly.
2. Introduction of bills.
3. Resolutions.
4. Communications on the President's table, including House messages.
5. Reports of Standing Committees, in the order in which they stand in the rules, except the Committee on Engrossed and Enrolled Bills, Rules and Printing.
6. Reports of Select Committees.
7. Third reading of bills.
8. Unfinished business before the Senate.
9. Bills and other matters.
10. General orders of the day.

STANDING RULES.

1. The President shall take the chair at the hour to which the Senate is adjourned, and call the Senate to order; and if a quorum be present, he shall proceed with the regular order of daily business, unless otherwise ordered by the Senate, or unless a special order for the day shall interfere therewith. He shall preserve order and decorum, and decide all questions of order, subject to an appeal to the Senate. He shall appoint all committees, unless otherwise especially ordered. Immediately preceding the adjournment of each morning session, or, in case it cannot be done during that session, then as soon after the convening of the next following session as he may find most convenient, the President shall call for corrections of the journal of the last day's proceedings. He shall then cause any mistakes therein to be corrected by the Secretary, and the journal shall then be approved.

2. The Senate shall, at its pleasure, elect a President *pro tem.*, who shall hold his office during the remaining portion of the time for which the President was elected: and when the President shall from any cause be absent, the President *pro tem.* shall preside, except when the Chair is filled by appointment by the President.

3. There shall be appointed by the Lieutenant-Governor, at each session of the Senate, to hold their positions during such session, but subject to be discharged by the President of the Senate for inefficiency or continued misbehavior, or other reasons in his judgment justifying such discharge, two paper folders and six messengers for the Senate. And the President may appoint other paper folders and messengers in the place of any discharged.

4. One-fourth of the members may have a call of the Senate, and absent members sent for, and their attendance enforced.

5. When a member is about to speak in debate, or deliver any matter to the Senate, he shall rise from his seat and respectfully address himself to Mr. President, and shall confine himself to the question under debate, avoid personalities, and the imputation of improper motives.

6. When the vote is taken *viva voce*, questions shall be distinctly put in this form, viz: "As many as are of the opinion (as the case may be) say 'aye.'" And after the affirmative voice is expressed: "As many as are of the contrary opinion, say 'no.'" If the President doubt, or a division be called for, the Senate shall divide—those in the affirmative of the question shall first rise from their seats, and afterward those in the negative.

7. Every member present when a question is put shall vote, unless he shall, for special cause, be excused by a vote of the Senate; but no member shall vote on any question in the event of which he is directly and personally interested, or in any case where he was not present when his name was called in the taking of the vote. *Provided*, that any member who was absent by leave of the Senate may vote at any time before the result is announced.

8. All motions (except to adjourn, postpone, or commit,) shall be reduced to writing, if required by any member of the Senate. Any motion or resolution may be withdrawn by the mover; *provided*, the same has not been amended by the Senate, and that no amendment is pending thereto.

9. When a question is under debate, no motion shall be received but to adjourn, to lay on the table, for the previous question, to post-

pone to a day certain, to commit or amend, to postpone indefinitely which several motions shall have precedence in the order in which they are named; and no motion to postpone to a day certain, to commit or postpone indefinitely, being decided, shall be again allowed on the same day, and at the same stage of the bill or proposition. A motion to strike out the enacting clause of a bill shall have the precedence of a motion to amend; and if carried, shall be considered equivalent to the rejection of the bill.

10. A motion to adjourn, to lay on the table, and for the previous question, shall be decided without debate, and all incidental questions of order arising after a motion is made for the previous question, and pending such motion, shall be decided—whether an appeal or otherwise—without debate.

11. The previous question shall be in this form: "Shall the main question be now put?" It shall only be admitted when demanded by a majority of the members present, and its effect shall be to put an end to all debate, and bring the Senate to a direct vote upon pending amendments and then upon the main question, except that the member in charge of the measure under consideration shall have ten minutes in which to close the discussion, immediately before the vote is taken upon the main question. If the previous question is decided in the negative, the Senate shall proceed with the matter before it, the same as though the previous question had not been moved.

12. Any member may call for a division of a question, which shall be divided, if it comprehends propositions in substance so distinct that one being taken away substantive propositions shall remain for the decision of the Senate. A motion to strike out and insert shall be deemed indivisible; but a motion to strike out being lost, shall preclude neither amendments to the matter attempted to be stricken out, nor a motion to strike out and insert.

13. When a motion or question has been decided, any member having voted on the prevailing side, may move a reconsideration, on the same or next legislative day.

14. A motion to print any paper presented to the Senate may, on motion, be referred to the Committee on Printing, whose duty it shall be to report at the earliest time practicable, on the propriety of printing.

15. Every bill shall be introduced on the report of a committee, or by leave, and shall at once be given its first reading. Every bill

and joint resolution shall have received three several readings previous to its passage; but no bill or joint resolution shall have its second and third readings on the same day, without a suspension of this rule; and every bill and joint resolution shall express in its title the object thereof.

16. Before the same is presented, there shall be endorsed on each petition a brief statement of the subject matter thereof, and on each bill and joint resolution the title thereof, and in either case the name of the Senator presenting the same. In presenting a petition, the Senator shall briefly state from his place in the Senate Chamber the subject matter to which the petition relates.

17. The first reading of a bill or joint resolution shall be for information, and, if objection be made to it, the question shall be, "Shall the bill (or joint resolution, as the case may be), be rejected?" If no objection be made, or the question to reject be lost, the bill or joint resolution shall go to its second reading without further question.

18. Upon the second reading of a bill or joint resolution, the President shall state it as ready for commitment, amendment or engrossment, and if committed, then the question shall be, whether to a select or standing committee, or a committee of the whole. If to a committee of the whole, the Senate shall determine on what day. But if the bill or joint resolution be ordered to be engrossed, it shall be in order for its third reading any session after that day. No bill or joint resolution shall be committed or amended until it shall have been twice read.

19. When a question is lost on engrossing a bill, or joint resolution for a third reading on a particular day, it shall not preclude a question to engross it for a third reading on a different day. After a third reading of a bill or joint resolution, no amendment (except to fill blanks) shall be received, except by unanimous consent of the members present; and the vote on its final passage shall be immediately taken without debate.

20. A bill or joint resolution may be committed at any time previous to its third reading.

21. In filling blanks, the largest sum and longest time shall be first put.

22. On the return of a bill, or joint resolution, from the House, with an amendment, it shall be placed with the third reading of bills, unless the Senate shall otherwise order. On the question of

adopting the amendment the vote shall be taken on the final passage of the bill; and if the amendment be adopted by a constitutional majority, no further vote is necessary.

23. All bills and joint resolutions introduced, except local or legalizing bills, shall be printed, unless otherwise ordered by the Senate, and committees may order to be printed any bills under consideration by them, and any substitutes for bills or resolutions reported by them.

24. It shall be in order for the Committee on Engrossed and Enrolled Bills, on Rules and on Printing, to report at any time, when no member is addressing the Senate.

When any special order of the day is not proceeded with on the day assigned, it shall stand as a general order on each succeeding day until disposed of, unless otherwise ordered, but its consideration cannot be moved until that order of business is reached, when it shall be taken up in order of its file.

25. No special order shall be entered upon the calendar so long as any special order previously entered thereon remains undisposed of.

26. When the pending question is interrupted by a "Special Order," it shall, upon the disposal of the special order, be before the Senate in the same stage as if it had not been so interrupted.

27. Committees are permitted to employ clerks by the majority vote of the whole committee. The clerk shall be selected by such vote, and in like manner may be discharged for inefficiency or when the services of the clerk become unnecessary.

28. Clerks of Senate Committees, when not engaged in duties pertaining to such committees or work assigned them by the committee chairman, shall be subject to the direction of the Secretary of the Senate, for any labor connected with the duties of his position or his assistants. The Secretary shall, from time to time, make detail from said clerks to assist in preparing copy or correcting proof for the daily journal.

29. All reports of committees on bills or resolutions shall be made in duplicate and be accompanied with the original bill or resolution to which the report relates. Providing that this rule shall not apply to the reports of Committees on Enrolled and Engrossed Bills.

30. When a vote is taken in any committee upon any bill or resolution before it, or any motion relating to the merits thereof, the

chairman shall see that no person is present except the members and clerk of said committee, unless otherwise ordered by the committee.

31. Smoking in the Senate Chamber is hereby prohibited while the Senate is in session. And any officer or employe who shall indulge in smoking while on duty in the Senate Chamber or doorways leading thereto, shall thereby subject himself to liability of discharge.

32. Admission to the floor of the Senate Chamber shall be granted by the door-keeper to the Governor and his Private Secretary, members of the House of Representatives, the State officers and their deputies, judges of the several courts, ex-members of the Legislature, ex-State officers, and the regular reporters of the Senate and clerks of committees. No persons, except those herein specified, shall be admitted, except upon special permission of the President of the Senate, or of a member of the Senate. And no person shall be permitted by members, or otherwise, to come upon the floor of the Senate to solicit or influence Senators in their official action, or to sell any article or to solicit subscriptions.

33. In case of disturbance or disorderly conduct in the lobby or gallery, the presiding officer shall have the power to order the same cleared.

34. Before acting on executive business, the Senate Chamber shall be cleared, by direction of the President, of all persons except members, the Secretary and Sergeant-at-Arms, the members enjoined, and the Secretary and Sergeant-at-Arms sworn, to observe secrecy.

35. When an adjournment has been ordered by a vote of the Senate, and before adjournment is declared by the President of the Senate, it shall be in order for the chairmen of the several committees to announce in open Senate the time and place of meeting of their respective committees.

36. No standing rule or order of the Senate shall be rescinded or suspended, nor shall any matter, tabled upon motion, be taken up, unless by a vote of two-thirds of the members present, except an order fixing the hour to which the Senate shall stand adjourned.

37. Resolutions, including concurrent and joint resolutions, shall not be acted upon by the Senate upon the day the same are introduced or received by the Senate, but shall lie upon the table for one legislative day, if any member object to the immediate con-

sideration thereof. But if no member object, the same may have immediate consideration. Nothing in this rule shall abridge or prevent the usual right of reference to committee.

38. The rules of parliamentary practice comprised in Cushing's Manual shall govern the Senate in all cases to which they are applicable, and in which they are not inconsistent with the standing rules or orders of the Senate, and joint rules of the Senate and House of Representatives.

39. The duties of the officers and employes of the Senate are as stated in the paragraph relating thereto, and appended to these rules.

The SECRETARY of the Senate shall have charge of the Secretary's desk, and shall see that no one is permitted therein except himself and those assisting him. He shall be responsible for the custody and safe-keeping of all bills, resolutions and other matters laid before or introduced into the Senate, except while the same are in the possession of the committee to whom the same shall have been referred, and when delivering the same to said committee he shall take a proper receipt therefor. He shall see that the journal of each day's proceedings is correctly and fully kept, and fully made up before the next day's session, and be responsible for its safe-keeping. He shall have control of Room 25, which is assigned to said Secretary for the use of himself and his assistants. He shall endorse on every bill or joint or concurrent resolution, the date of its introduction and by what Senator, or of its receipt from the House, and also what action relating thereto is taken by the Senate. The Assistant Secretaries shall be under his direction, and he shall assign them their several duties in connection with the duties of the Secretary's desk.

The SERGEANT-AT-ARMS shall wear the appropriate badge of his office; shall attend the Senate during its sessions; shall aid in the enforcement of order under the direction of the President of the Senate; shall execute the commands of the Senate from time to time, together with such process, issued by the authority thereof, as shall be directed to him by the presiding officer; shall see that the rule prohibiting smoking in the Senate Chamber is strictly enforced; shall upon the request of any five members, have the Senate Chamber lighted up during any evening within the session, except Sunday, to an hour not later than 10 P. M.; shall see that no person, except one authorized to do so, disturbs or interferes with

the desks of the members, or with the books, papers, etc., thereat, shall see that the printed bills and daily journals are, at the earliest practicable period, properly distributed and filed upon the desks of Senators; shall have charge of the files in the Senate bill room, and shall see that no copy of bill is given out except to or upon the order of the President, a Senator, or State officers; shall see that an additional door-keeper is detailed for duty at the Senate Chamber upon each day within the session, except Sunday, from 8:30 A. M. to 10 P. M., but should not five members of the Senate desire to occupy the chamber to that hour, the detail may be relieved at 9 P. M.; shall have charge of the messengers of the Senate and see that they severally perform their duties, and shall promptly report to the President of the Senate any inefficiency or violations of duty on the part of said messengers. He shall direct the file clerk and bill clerk, if any employed, in the discharge of their duties.

□ The Door-keeper of the Senate shall wear his appropriate badge of office; shall have special charge of the main door of the chamber during the sittings of the Senate, and shall see that the other doors of the Senate are properly attended to; shall have general charge and oversight of the additional door-keepers of the Senate; shall detail such of the additional door-keepers for such general or special duties as the Sergeant-at-Arms may deem proper and necessary for the efficiency of the Senate and the protection of property within the chamber; shall see that the rule relating to admission to the floor of the chamber is strictly enforced; shall, ten minutes before the opening of each session of the Senate, see that the floor is cleared of all persons not entitled to occupy the same during the session; shall attend to seating visitors, and shall announce all committees and messages from the Governor or House.

The Janitors of the House shall have charge, under the direction of the Sergeant-at-Arms, of the cloak and retiring rooms adjoining the chamber, and shall see that the same are kept in proper order.

The messengers of the Senate shall attend the Senate during its sitting, and perform the duties generally devolving on like employes. While the Senate is sitting, two of their number shall be detailed for service in front of the Secretary's desk. The messengers shall be under the direction of the Sergeant-at-Arms, while the Senate is not sitting, and shall attend to such duties as he may assign them.

SENATORS TWENTY-FIFTH GENERAL ASSEMBLY.

Dist.	COUNTIES IN DISTRICT.	NAME.	■ O. Address.	OCCUPATION.	NATIVITY.	Age	Yr's in Iowa	MARRIED OR SINGLE.	Dist.
17	Dallas, Guthrie.	Andrews, H. F.	Audubon.	Lawyer.	Maine.	49	28	Married.	1
35		Baldwin, I. W.	Cascade.	Ed. & Pub.	Canada.	58	27	Married.	85
49	ix, O'Brien, Osceola.	Bishop, L. H.	Matlock.	Farmer.	N. Y.	58	12	Married.	49
31	Boone, Story.	Boardman, H. C.	Nevada.	Prod. deal.	Vermont.	44	37	Married.	81
43	{ Cerro Gordo, Hancock, Franklin. }	Brower, N. V.	Garner.	Ed. & Far.	Michigan.	50	28	Married.	46
20	Louisa, Muscatine.	Carpenter, C. A.	Columbus Jen.	Lawyer.	Iowa.	39	29	Married.	49
8	Mills, Montgomery.	Chantry, A. J.	Malvern.	Farmer.	Iowa.	52	52	Married.	86
30	Polk.	Cheshire, T. A.	Des Moines.	Lawyer.	Iowa.	39	39	Married.	47
14	Mahaska.	Conaway, A. B.	New Sharon.	Physician.	Ohio.	48	12	Married.	16
39	Butler, Bremer.	Craig, Geo. M.	Allison.	Lawyer.	Illinois.	49	29	Married.	5
46	Cherokee, Ida, Plymouth.	Dent, W. H.	Le Mars.	Banker.	Illinois.	50	18	Married.	45
1	Lee.	Downey, John	Charleston,	Farmer.	Ireland.	59	36	Single.	48
7	Fremont, Page.	Eaton, William.	Sidney.	Lawyer.	Iowa.	44	44	Married.	21
22	Clinton.	Ellis, L. A.	Clinton	Lawyer.	Vermont.	38	38	Married.	44
36	Clayton.	Everall, John.	Farmersburg.	Farmer.	England.	64	40	Married.	17
6	Adams, Taylor.	Finn, Geo. L.	Bedford.	Lawyer.	N. Y.	47	24	Single.	43
47	{ Clay, Dickinson, Emmet, Kossuth, Palo Alto. }	Funk, A. B.	Spirit Lake.	Editor.	Illinois.	38	28	Married.	18
48	Carroll, Greene, Sac.	Garst, Warren.	Coon Rapids.	Merchant.	Ohio.	48	27	Married.	37
29	Jasper.	Gorrell J. R.	Newton.	Physician.	Ohio.	56	28	Married.	12
24	Cedar, Jones.	Green, J. A.	Stone City.	Contractor.	Ireland.	49	26	Married.	24
19	Pottawattamie.	Groneweg, Wm.	Council Bluffs.	Merchant.	Germany.	55	38	Married.	80
33	Buchanan, Delaware.	Harmon, M. W.	Independence.	Lawyer.	Ohio.	48	38	Married.	38
9	Des Moines.	Harper, T. G.	Burlington.	Lawyer.	Ohio.	41	11	Married.	33
5	Decatur, Ringgold, Union.	Harsh, J. B.	Creston.	Pres. Bank.	Ohio.	48	23	Married.	50

SENATE—CONTINUED.

Dist.	COUNTIES IN DISTRICT.	NAME.	P. O. Address.	OCCUPATION.	NATIVITY.	Age	Yr's in Iowa	MARRIED OR SINGLE.	Desk
50	{ Buena Vista, Humboldt, Pocahontas. }	Henderson, G. W.	Rolfe.	Farmer.	Illinois.	60	50	Married.	9
21	Scott.	Hipwell, C. G.	Davenport.	Contractor.	Ohio.	45	23	Married.	91
23	Jackson.	Hurst, Alfred.	Maquoketa.	Lime Mfr.	England.	46	40	Married.	4
11	Clarke, Warren.	Jamison, J. H.	Osceola.	Lawyer.	Iowa.	34	34	Single.	20
41	Mitchell, Winnebago, Worth.	Jewett, C. F.	Polo Station.	Farmer.	Maine.	57	24	Married.	34
16	Adair, Madison.	Kilburn, L. M.	Fontanelle.	Farmer.	N. H.	52	25	Married.	31
25	Iowa, Johnson.	Kelly, M. J.	Williamsburg.	Merchant.	Ireland.	43	36	Married.	22
34	Crawford, Harrison, Monona.	Lehfeldt, Rudolph	Denison.	Farmer.	Germany.	53	23	Single.	11
4	Lucas, Wayne.	Lewis, L. W.	Seymour.	Banker, Ed.	Illinois.	33	11	Married.	15
40	Allamakee, Fayettee.	Mattoon, L. B.	Elgin.	Physician.	N. Y.	46	18	Married.	3
27	Calhoun, Webster.	Oleson, O. M.	Fort Dodge.	Pharmacist	Norway.	43	23	Single.	23
10	Henry, Washington.	Palmer, D. J.	Washington.	Farmer.	Penn.	54	37	Married.	26
45	Benton, Tama.	Penrose, E. G.	Tama.	Merchant.	Ohio.	59	30	Married.	7
44	Chickasaw, Floyd.	Perrin, Wm. B.	Nashua.	Lawyer.	Vermont.	55	26	Single.	28
15	Marion, Monroe,	Perry, T. B.	Albia.	Lawyer.	Ohio.	61	43	Married.	29
18	Cass, Shelby.	Phelps, Julian.	Atlantic.	Lawyer.	Vermont.	54	25	Married.	27
38	Black Hawk, Grundy.	Rea, J. M.	Grundy Center	Lawyer.	Penn.	47	33	Married.	40
3	Appanoose, Davis.	Reynolds, E. M.	Centerville.	Physician.	Indiana.	50	44	Married.	14
12	Keokuk, Poweshiek.	Riggen, J. A.	What Cheer.	Physician.	Illinois.	50	14	Married.	25
37	Hamilton, Hardin, Wright.	Rowen, John E.	Clarion.	Minister.	Ct.	57	42	Married.	10
26	Linn.	Terry, J. M.	Cedar Rapids.	Farmer.	Ohio.	58	25	Married.	2
28	Marshall.	Turner, G. A.	Marshalltown.	Stock raiser	Illinois.	50	26	Married.	48
42	Howard, Winneshiek.	Upton, C. C.	Cresco.	Lawyer.	Iowa.	34	34	Married.	18
2	Jefferson, Van Buren.	Vale, B. R.	Bonaparte.	Farmer.	Ohio.	45	43	Married.	8
13	Wapello.	Waterman, H. L.	Ottumwa.	Civil Eng.	N. H.	53	28	Married.	39
32	Woodbury.	Yeomans, J. D.	Sioux City.	Farmer.	N. Y.	48	6	Married.	6

Republicans in Roman, 34; Democrats in *Italic*, 16; total, 50.

U. S. Service—Andrews, Co. D, 16th Maine Inf.; Brower, Co. I, 9 Ind. Inf.; Chantry, 29 Iowa Inf.; Craig, Co. H, 88 Ill. Inf.; Den'. Q. M., Dept. Cumberland; Everall, Co. E, 27 Iowa Inf.; Flinn, 192 N. Y. Inf.; Gorrell, 129 Ind. Inf.; Harmon, 21 Iowa Inf.; Harsh, Co. K, 148 Ill. Inf.; Henderson, 14 Iowa Inf.; Hurst, Mississippi Squadron; Kilburn, Co. E, 16 N. H. Inf.; Mattoon, Battery L, 1 N. Y., L. A. Palmer, Lt. Col. 25 Iowa Inf.; Perrin, Lieut. 3 Battery L. A. Vt. Vol.; Phelps, 11 Vermont Vol.; Reynolds, 3 Iowa Cav.; Riggen, 1st Lieut. 18 Mo. Inf.; Waterman, 1st Lieut. N. Y. Engineers; Terry, 1st Lieut. 166 Ohio; Turner, 1st Lieut. 51 Ill. Inf.

OFFICERS OF THE SENATE.

OFFICE.	OFFICER.	POST-OFFICE.	COUNTY.	OCCUPATION.	NATIVITY.	Age. Years.	Married or Single.	RANK IN UNITED STATES SERVICE.	BOARDING HOUSE.
President.....	W. S. Dungan....	Chariton.....	Lucas.....	Lawyer.....	Penn.....	71	Widower..	Lieut.-Col. 34th Iowa. (Brev.-Col. U. S. V.)...	Illad.
Secretary	E. R. Hutchins ..	Des Moines...	Polk	Pres. Fraternal Ins. Co.	N. Hamp..	52	Married...	Priv. 11th N. H. Ass't Surgeon U. S. Navy.	1152 W. 7th. Kirkwood. Kirkwood. Illad. Illad. 904 E. 9th. 1081 W. 7th. 1315 E. Walnut. 1824 W. Gr'd Av. 310 E. 9th. 1119 Locust St.
First Ass't. Sec'y..	H. T. Henryson..	Story City....	Story.....	Merchant.....	Iowa.....	28	Married...	.....	.....
Second Ass't Sec'y.	Geo. J. Barrett..	New Sharon..	Mahaska ..	Stockman.....	New York	33	Single....	.....	.....
Engrossing Clerk..	Olive Conger....	Seymour.....	Wayne.....	Stenographer	Iowa.....	27	Single....	.....	.....
Enrolling Clerk....	Capitola Mardis..	Osceola.....	Clarke.....	Ex-Co. Supt	Iowa.....	24	Single....	.....	.....
Journal Clerk.....	Will. M. Sanger..	Seymour.....	Wayne.....	Journalist	Illinois...	32	Married...	.....	.....
Journal Clerk.....	Thos. E. Cox.....	Des Moines...	Polk.....	Journalist....	England..	45	Married...	.....	.....
Sergeant at arms..	S. W. Smith.....	Mason City...	Cerro G'o.	Pass. Cond'r..	New York	43	Married...	Private 47th Wis. Inf.	1315 E. Walnut.
File Clerk.....	J. L. Thompson..	Decoratur City.	Decoratur.	Teacher.....	Iowa.....	24	Single....	.....	1824 W. Gr'd Av.
Bill Clerk.....	Eva Livingston..	Washington..	Washin'tn	Teacher.....	Iowa.....	40	Widow....	.....	310 E. 9th.
Postmaster.....	Fannie Beebe....	.....	Dickinson	.....	Iowa.....	32	Single....	.....	1119 Locust St.
Lieut.-Gov's.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Private Sec'y.....	Chas. A. Roberts.	Ft. Dodge.....	Webster.	Journalist....	Iowa.....	25	Single....	.....	721 W. 7th.
Door-keeper.....	G. W. Hicks.....	Oreston.....	Union ..	Builder.	Illinois ..	55	Married...	Capt. Co. C. 9th W. V. V. Infantry.....	Hotel Geneva.

Assistant Door-Keepers—J. D. Peters, H. Middlebrook, S. A. Moore, Curtis Clark, Geo. F. Root, W. W. Wills, P. E. Greer, W. W. McKnight.
 Janitors—Jeff Logan, James Weeks and Geo. Burnaugh.
 Paper Folders—Ida Kittleman, Mrs. Ella Babcock.
 Pages—Gerald Brant, Jno. M. Blair, Lee Blackburn, Jno. E. Stout, Walter A. McClure, Thaddeus K. Pierce, Charles Lewis, Ray Hollens.

STANDING COMMITTEES OF THE SENATE.

WAYS AND MEANS.

Senator Harsh.
 Senator Vale.
 Senator Funk.
 Senator Boardman.
 Senator Turner.
 Senator Perrin.
 Senator Ellis.
 Senator Waterman.

Senator Carpenter.
 Senator Henderson.
 Senator Groneweg.
 Senator Dent.
 Senator Everall.
 Senator Oleson.
 Senator Bishop.

JUDICIARY.

Senator Harmon.
 Senator Finn.
 Senator Andrews.
 Senator Jamison.
 Senator Ellis.
 Senator Cheshire.
 Senator Eaton.
 Senator Carpenter.

Senator Craig.
 Senator Perrin.
 Senator Rea.
 Senator Phelps.
 Senator Upton.
 Senator Perry.
 Senator Harper.

APPROPRIATIONS.

Senator Lewis.
 Senator Funk.
 Senator Brower.
 Senator Vale.
 Senator Harsh.
 Senator Ellis.
 Senator Phelps.
 Senator Eaton.

Senator Garst.
 Senator Craig.
 Senator Mattoon.
 Senator Baldwin.
 Senator Groneweg.
 Senator Yeomans.
 Senator Downey.

SUPPRESSION OF INTEMPERANCE.

Senator Funk.
 Senator Turner.
 Senator Boardman.
 Senator Conaway.
 Senator Ellis.
 Senator Carpenter.

Senator Jamison.
 Senator Upton.
 Senator Oleson.
 Senator Groneweg.
 Senator Mattoon.
 Senator Downey.

RAILWAYS.

Senator Brower.
 Senator Chantry.
 Senator Jewett.
 Senator Reynolds.
 Senator Jamison.
 Senator Palmer.
 Senator Penrose.
 Senator Harmon.

Senator Carpenter.
 Senator Rigger.
 Senator Harper.
 Senator Terry.
 Senator Hurst.
 Senator Yeomans.
 Senator Hipwell.

INSURANCE.

Senator Turner.	Senator Kilburn.
Senator Jamison.	Senator Rowen.
Senator Lewis.	Senator Rea.
Senator Conaway.	Senator Harper.
Senator Henderson.	Senator Hipwell.
Senator Penrose.	Senator Dent.

CONGRESSIONAL AND JUDICIAL DISTRICTS.

Senator Jamison.	Senator Cheshire.
Senator Harsh.	Senator Lewis.
Senator Turner.	Senator Bishop.
Senator Upton.	Senator Kelly.
Senator Andrews.	Senator Perry.
Senator Reynolds.	Senator Harper.

AGRICULTURE.

Senator Vale.	Senator Cheshire.
Senator Turner.	Senator Lehfeldd.
Senator Palmer.	Senator Bishop.
Senator Chantry.	Senator Everall.
Senator Jewett.	Senator Downey.
Senator Boardman.	Senator Hipwell.
Senator Henderson.	Senator Hurst.
Senator Gorrell.	

LABOR.

Senator Cheshire.	Senator Rea.
Senator Turner.	Senator Phelps.
Senator Gorrell.	Senator Bishop.
Senator Reynolds.	Senator Everall.
Senator Lewis.	Senator Hurst.
Senator Rikken.	Senator Terry.

CHARITABLE INSTITUTIONS.

Senator Chantry.	Senator Rowen.
Senator Phelps.	Senator Groneweg.
Senator Garst.	Senator Perry.
Senator Penrose.	Senator Downey.
Senator Lehfeldd.	

SCHOOLS.

Senator Carpenter.	Senator Gorrell.
Senator Vale.	Senator Eaton.
Senator Kilburn.	Senator Perry.
Senator Phelps.	Senator Mattoon.
Senator Garst.	Senator Everall.
Senator Rea.	Senator Hipwell.

CITIES AND TOWNS.

Senator Waterman.	Senator Perrin.
Senator Cheshire.	Senator Green.
Senator Ellis.	Senator Hipwell.
Senator Palmer.	Senator Perry.
Senator Harmon.	Senator Kelly.
Senator Penrose.	Senator Harper.

PUBLIC HEALTH.

Senator Conaway.
 Senator Reynolds.
 Senator Vale.
 Senator Gorrell.
 Senator Rigger.

Senator Waterman.
 Senator Mattoon.
 Senator Oleson.
 Senator Groneweg.

EDUCATIONAL INSTITUTIONS.

Senator Finn.
 Senator Harmon.
 Senator Andrews.
 Senator Penrose.
 Senator Perrin.

Senator Reynolds.
 Senator Bishop.
 Senator Dent.
 Senator Yeomans.

MINES AND MINING.

Senator Reynolds.
 Senator Perrin.
 Senator Rigger.
 Senator Vale.
 Senator Lewis.

Senator Garst.
 Senator Perry.
 Senator Kelly.
 Senator Oleson.

SENATORIAL AND REPRESENTATIVE DISTRICTS.

Senator Henderson.
 Senator Jewett.
 Senator Waterman.

Senator Upton.
 Senator Terry.
 Senator Baldwin.

COMPENSATION OF PUBLIC OFFICERS.

Senator Kilburn.
 Senator Rea.
 Senator Craig.

Senator Jewett.
 Senator Mattoon.
 Senator Baldwin.

HIGHWAYS.

Senator Boardman.
 Senator Andrews.
 Senator Conaway.
 Senator Rigger.
 Senator Rowen.

Senator Gorrell.
 Senator Terry.
 Senator Everall.
 Senator Green.

CONSTITUTIONAL AMENDMENTS AND SUFFRAGE.

Senator Palmer.
 Senator Kilburn.
 Senator Rowen.
 Senator Lewis.
 Senator Henderson.

Senator Harmon.
 Senator Dent.
 Senator Downey.
 Senator Baldwin.

ELECTIONS.

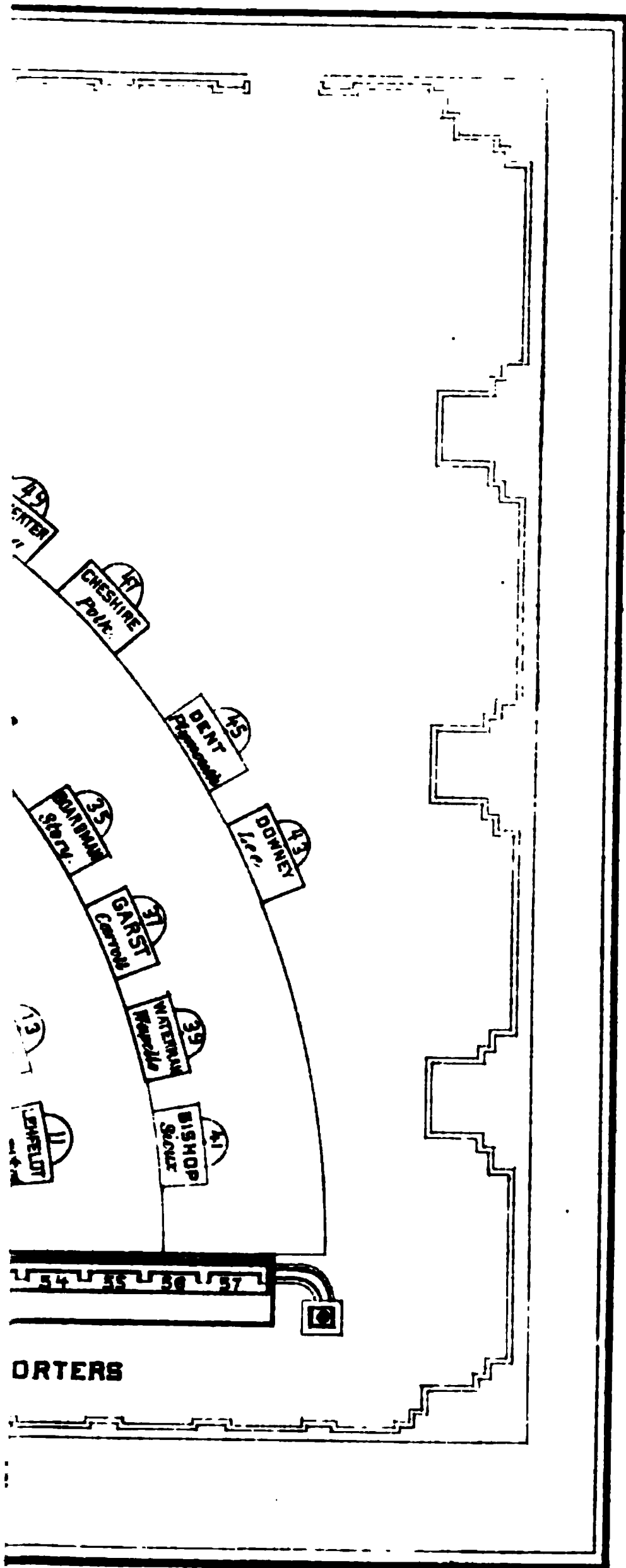
Senator Jewett.
 Senator Andrews.
 Senator Brower.

Senator Rigger.
 Senator Yeomans.
 Senator Baldwin.

CLAIMS.

Senator Gorrell.
 Senator Andrews.
 Senator Lehfelddt.
 Senator Eaton.
 Senator Henderson.

Senator Craig.
 Senator Harper.
 Senator Yeomans.
 Senator Dent.



Senator Cona
Senator Reyn
Senator Vale.
Senator Gorrel
Senator Rigge

Senator Finn.
Senator Harm
Senator Andre
Senator Penro
Senator Perri

Senator Reyn
Senator Perri
Senator Rigge
Senator Vale.
Senator Lewis

Senator Hende
Senator Jewett
Senator Water

Senator Kilbur
Senator Rea.
Senator Craig.

Senator Board
Senator Andre
Senator Cona
Senator Rigge
Senator Rowe

Senator Palme
Senator Kilbur
Senator Rower
Senator Lewis.
Senator Hende

Senator Jewett
Senator Andre
Senator Browe

Senator Gorrel
Senator Andre
Senator Lehfel.
Senator Eaton.
Senator Hende

CORPORATIONS.

Senator Craig.	Senator Penrose.
Senator Rikken.	Senator Hipwell.
Senator Carpenter.	Senator Baldwin.

PUBLIC BUILDINGS.

Senator Garst.	Senator Brower.
Senator Conaway.	Senator Green.
Senator Finn.	Senator Terry.

MANUFACTURES.

Senator Groneweg.	Senator Waterman.
Senator Conaway.	Senator Harper.
Senator Lehfeldt.	Senator Green.

MILITARY.

Senator Andrews.	Senator Brower.
Senator Chantry.	Senator Everall.
Senator Palmer.	Senator Mattoon.

RULES.

Senator Perrin.	Senator Brower.
Senator Harmon.	Senator Bishop.
Senator Finn.	Senator Kelly.

BANKS.

Senator Ellis.	Senator Lewis.
Senator Harsh.	Senator Dent.
Senator Finn.	Senator Green.

PRINTING.

Senator Upton.	Senator Cheshire.
Senator Funk.	Senator Baldwin.
Senator Jamison.	Senator Yeomans.

COMMERCE.

Senator Penrose.	Senator Rowen.
Senator Chantry.	Senator Hurst.
Senator Garst.	Senator Yeomans.

RETRENCHMENT AND REFORM.

Senator Lehfeldt.	Senator Kilburn.
Senator Finn.	Senator Hipwell.
Senator Funk.	Senator Terry.

FEDERAL RELATIONS.

Senator Eaton.	Senator Craig.
Senator Harsh.	Senator Downey.
Senator Waterman.	Senator Hurst.
Senator Boardman.	Senator Green.
Senator Brower.	

PENITENTIARIES AND PARDONS.

Senator Rowen.	Senator Gorrell.
Senator Waterman.	Senator Kelly.
Senator Craig.	Senator Yeomans.

HORTICULTURE AND FORESTRY.

Senator Terry.
Senator Palmer.

Senator Kilburn.

PHARMACY.

Senator Riggin.
Senator Funk.
Senator Vale.
Senator Turner.
Senator Lehfelddt.

Senator Henderson
Senator Oleson.
Senator Bishop.
Senator Terry.

FISH AND GAME.

Senator Rea.
Senator Funk.

Senator Kelly.

PUBLIC LANDS.

Senator Perry.
Senator Boardman.

Senator Eaton.

PUBLIC LIBRARIES.

Senator Dent.
Senator Funk.

Senator Harmon.

ENGROSSED BILLS.

Senator Kelly.
Senator Jewett.

Senator Upton.

ENROLLED BILLS.

Senator Phelps.
Senator Chantry.

Senator Hurst.

SENATORS AND THEIR RESPECTIVE COMMITTEES.

ANDREWS	{ Judiciary. Congressional and Judicial Districts. Educational Institutions. Highways. Elections. Claims. Military.
BALDWIN	{ Appropriations. Senatorial and Representative Districts. Compensation of Public Officers. Constitutional Amendments and Suffrage. Elections. Corporations. Printing.
BISHOP	{ Ways and Means. Congressional and Judicial Districts. Agriculture. Labor. Educational Institutions. Rules. Pharmacy.
BOARDMAN.....	{ Ways and means. Suppression of Intemperance. Highways. Federal Relations. Public Lands. Agriculture.
BROWER.....	{ Appropriations. Rules. Federal Relations. Military. Railways. Public Buildings. Elections.
CARPENTER.....	{ Ways and Means. Judiciary. Suppression of Intemperance. Railways. Schools. Corporations.
CHANTRY.....	{ Railways. Agriculture. Charitable Institutions. Military. Commerce. Enrolled Bills.

CHESHIRE.....	{ Judiciary. Congressional and Judicial Districts. Agriculture. Labor. Cities and Towns. Printing.
CONAWAY.... .	{ Suppression of Intemperance. Insurance. Public Health. Highways. Public Buildings. Manufactures.
CRAIG	{ Judiciary. Appropriations. Compensation of Public Officers. Claims. Corporations. Federal Relations. Penitentiaries and Pardons.
DENT.....	{ Ways and Means. Insurance. Educational Institutions. Constitutional Amendments and Suffrage. Claims. Banks. Library.
DOWNEY.....	{ Appropriations. Charitable Institutions. Suppression of Intemperance. Agriculture. Constitutional Amendments and Suffrage. Federal Relations.
EATON.....	{ Judiciary. Appropriations. Schools. Claims. Federal Relations. Public Lands.
ELLIS..... .	{ Ways and Means. Judiciary. Appropriations. Suppression of Intemperance. Cities and Towns. Banks.
EVERALL.....	{ Ways and Means. Schools. Agriculture. Labor. Highways. Military.
FINN..... . .	{ Judiciary. Educational Institutions. Public Buildings. Rules. Banks. Retrenchment and Reform.

FUNK.....	{ Ways and Means. Appropriations. Suppression of Intemperance. Printing. Retrenchment and Reform. Pharmacy. Fish and Game. Library.
GARST.....	{ Appropriations. Charitable Institutions. Schools. Mines and Mining. Public Buildings. Commerce.
GORRELL	{ Agriculture. Labor. Public Health. Highways. Claims. Penitentiaries and Pardons. Schools.
GREEN.....	{ Cities and Towns. Highways. Public Buildings. Manufactures. Banks. Federal Relations.
GRONEWEG.....	{ Ways and Means. Appropriations. Suppression of Intemperance. Charitable Institutions. Public Health. Manufactures.
HARMON.....	{ Judiciary. Railways. Cities and Towns. Educational Institutions. Constitutional Amendments and Suffrage. Rules. Library. Suppression of Intemperance.
HARPER	{ Judiciary. Cities and Towns. Railways. Insurance. Congressional and Judicial Districts. Claims. Manufactures.
HARSH....	{ Ways and Means. Appropriations. Congressional and Judicial Districts. Banks. Federal Relations. Suppression of Intemperance.

HE: DERSON	<ul style="list-style-type: none"> Ways and Means. Insurance. Agriculture. Senatorial and Congressional Districts. Constitutional Amendments and Suffrage. Claims. Pharmacy.
HIPWELL	<ul style="list-style-type: none"> Railways. Insurance. Agriculture. Schools. Cities and Towns. Corporations. Retrenchment and Reform.
HURST	<ul style="list-style-type: none"> Railways. Agriculture. Labor. Commerce. Federal Relations. Enrolled Bills.
JAMISON	<ul style="list-style-type: none"> Judiciary. Suppression of Intemperance. Railways. Congressional and Judicial Districts. Printing. Insurance.
JEWETT	<ul style="list-style-type: none"> Railways. Agriculture. Senatorial and Representative Districts. Compensation of Public Officers. Elections. Engrossed Bills.
KELLY.	<ul style="list-style-type: none"> Congressional and Judicial Districts. Cities and Towns. Mines and Mining. Rules. Penitentiaries and Pardons. Engrossed Bills. Fish and Game.
KILBURN	<ul style="list-style-type: none"> Insurance. Schools. Compensation of Public Officers. Constitutional Amendments and Suffrage. Retrenchment and Reform. Horticulture and Forestry.
LEINFELDT	<ul style="list-style-type: none"> Retrenchment and Reform. Agriculture. Charitable Institutions. Claims. Manufactures. Pharmacy.

LEWIS.....	{ Appropriations. Insurance. Banks. Congressional and Judicial Districts. Labor. Mines and Mining. Constitutional Amendments and Suffrage.
MATTOON.	{ Appropriations. Suppression of Intemperance. Schools. Public Health. Compensation of Public Officers. Military.
OLESON.....	{ Ways and Means. Suppression of Intemperance. Public Health. Mines and Mining. Pharmacy.
PALMER.....	{ Railways. Agriculture. Cities and Towns. Constitutional Amendments and Suffrage. Military. Horticulture and Forestry.
PENROSE	{ Railways. Insurance. Cities and Towns. Educational Institutions. Corporations. Charitable Institutions. Commerce.
PERRIN.....	{ Judiciary. Ways and Means. Cities and Towns. Educational Institutions. Mines and Mining. Rules.
PERRY.....	{ Judiciary. Congressional and Judicial Districts. Charitable Institutions. Schools. Mines and Mining. Cities and Towns. Public Lands.
PHELPS... ..	{ Judiciary. Appropriations. Charitable Institutions. Schools. Enrolled Bills. Labor.
REA.....	{ Judiciary. Insurance. Labor. Schools. Compensation of Public Officers Fish and Game.

REYNOLDS.....	{ Railways. Educational Institutions. Congressional and Judicial Districts. Labor. Public Health. Mines and Mining.
RIGGEN.....	{ Railways. Labor. Public Health Mines and Mining. Highways. Elections. Corporations. Pharmacy.
ROWEN.....	{ Insurance. Charitable Institutions. Highways. Commerce. Penitentiaries and Pardons. Constitutional Amendments and Suffrage.
TERRY.....	{ Railways. Labor. Senatorial and Representative Districts. Highways. Public Buildings. Retrenchment and Reform. Horticulture and Forestry. Pharmacy.
TURNER.....	{ Ways and Means. Suppression of Intemperance. Insurance. Pharmacy. Congressional and Judicial Districts. Labor. Agriculture.
UPTON... ..	{ Judiciary. Suppression of Intemperance. Congressional and Judicial Districts. Senatorial and Representative Districts. Printing. Engrossed Bills.
VALE.....	{ Ways and Means. Appropriations. Agriculture. Schools. Public Health. Mines and Mining. Pharmacy.
WATERMAN	{ Ways and Means. Manufactures. Cities and Towns. Public Health. Senatorial and Representative Districts. Federal Relations. Penitentiaries and Pardons. Suppression of Intemperance.

YEOMANS.	{ Appropriations. Railways. Educational Institutions. Elections. Claims. Printing. Commerce. Penitentiaries and Pardons.
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RULES OF THE HOUSE.

DUTIES OF THE SPEAKER.

1. He shall take the chair every day precisely at the hour to which the House shall have adjourned; shall immediately call the members to order, and on the appearance of a quorum, shall cause the journal of the preceding day to be read.

2. He shall preserve order and decorum, and speak to points of order in preference to other members, rising from his seat for that purpose; and he shall decide questions of order, subject to an appeal to the House by any two members.

3. He shall rise to put a question, but may state it sitting.

4. Questions shall be distinctly put in this form, to-wit: "As many as are of the opinion that (as the question may be) say 'aye;'" and after the affirmative voice is expressed, "As many as are of the contrary opinion, say 'no.'" If the Speaker doubts, or a division be called for, the House shall be divided. Those in the affirmative of the question shall first rise from their seats, and afterward those in the negative.

5. The Speaker shall have a right to name any member to perform the duties of the chair, but such substitution shall not extend beyond an adjournment, except that in case of the absence of the regular Speaker, the House may proceed to elect a Speaker *pro tem.* whose acts shall have the same validity as those of the Speaker.

6. All committees shall be appointed by the Speaker, unless otherwise especially directed by the House.

7. In all cases of a call of the yeas and nays, the Speaker shall vote; in other cases he shall not be required to vote unless the House is equally divided, or unless his vote, if given to the minority, will make the division equal, and in case of such equal division the question shall be lost.

8. All acts, addresses and joint resolutions shall be signed by the Speaker, and all writs, warrants, subpoenas, issued by order of the House, shall be under his hand and attested by the Clerk.

9. In case of any disturbance or disorderly conduct in the lobby, the Speaker or Chairman of the Committee on the Whole House shall have the power to have the same cleared.

10. After the journal is read the following order shall govern:

1. Business pending at last previous adjournment.
2. Petitions or remonstrances to be offered.
3. Reports of committees:
 - Ways and Means.
 - Judiciary.
 - Appropriations.
 - Railroads and Commerce.
 - Schools and Normal Schools.
 - Text Books.
 - Suppression of Intemperance.
 - Agriculture.
 - Mines and Mining.
 - Retrenchment and Reform.
 - Claims.
 - Compensation of Public Officers.
 - Insurance.
 - Banks and Banking.
 - Animal Industry.
 - County and Township Organization.
 - Roads and Highways.
 - Other committees.
4. Resolutions laid over under Rule 34.
5. Bills to be introduced.
6. Resolutions.
7. Messages and communications on the Speaker's table.
8. Bills and resolutions read a second time.
9. Bills on their passage.
10. Reports in possession of the House shall be taken up in their order.
11. On and after the 10th day of February of each regular session, bills and joint resolutions, which have been read the second time and engrossed, shall be taken up in their proper order at three o'clock in the afternoon of each session, and put upon their passage.

OF DECORUM AND DEBATE.

11. When any member is about to speak in debate, or deliver any matter to the House, he shall rise from his seat and respectfully address himself to the presiding officer by his title, saying, "Mr. Speaker," and shall not proceed until he shall be recognized by the Chair, and shall confine himself to the question under debate, and shall avoid personalities.

12. When any member in speaking, or otherwise, transgresses the rules of the House, the Speaker shall, or any member may, call him to order; in which case, the member so called to order shall immediately sit down, but may be permitted, with leave of the House, to explain; and the House shall, if appealed to, decide the case, but without debate. If there be no appeal, the decision of the Chair shall be submitted to; if the decision be in favor of the member so called to order, he is at liberty to proceed. If the case requires it, he shall be liable to the censure of the House.

13. When two or more members happen to rise at once, the Speaker shall designate the member entitled to speak.

14. No member shall speak more than once on the same question without leave of the House, nor more than twice until every member choosing to speak shall have spoken, except as provided in section 26.

15. While the Speaker is putting any question, or addressing the House, none shall walk out or across the House, or, when a member is speaking, shall entertain private discourse, nor while a member is speaking, pass between him and the Chair.

16. No member shall vote on any question in the event of which he is personally interested.

17. Upon a division and count of the House on any question, only those members standing in their places shall be counted.

18. Every member who shall be in the House when the question is put shall give his vote, unless the House, for special reasons, shall excuse him; but such member must ask to be excused before commencing to take the vote on the main question.

19. When a motion is made and seconded, it shall be stated by the Speaker; or, being in writing, it shall be passed to the desk and read aloud by the Clerk before debated.

20. Every motion, except subsidiary or incidental motions, shall be reduced to writing if the Speaker or any member desires it, but this exception shall not apply to motions to amend.

21. All bills, resolutions, petitions, memorials, or other papers, shall be accompanied by the name of the member presenting the same, and also the name of the county.

22. After a motion is stated by the Speaker, or read by the Clerk, it shall be deemed to be in possession of the House, but may be withdrawn by leave of the House.

23. When a question is under debate no motion shall be received but to adjourn; to lie on the table; for the previous question; to postpone to a certain day; to commit or amend; to postpone indefinitely; which several motions shall have precedence in the order in which they are arranged, and no motion to postpone to a day certain, to commit or postpone indefinitely, being decided, shall again be allowed on the same day, and at the same stage of the bill or proposition. A motion to strike out the enacting words of a bill shall have precedence of a motion to amend; and, if carried, shall be considered equivalent to its rejection.

24. When a resolution shall be offered, or a motion made to refer any subject, and different committees shall be proposed, the question shall be taken in the following order: The Committee of the Whole House; a Standing Committee; a Select Committee.

25. A motion to adjourn shall always be in order, except when a member is speaking, or the House voting.

26. The previous question shall always be put in this form. "Shall the main question now be put?" It shall only be admitted when demanded by a majority of the members present, and its effect shall be to put an end to all debate, and to bring the House to a direct vote upon amendments, and then upon the main question, except that the member in charge of the measure under consideration shall have ten minutes in which to close the discussion before the vote is taken. On a motion for the previous question, and prior to seconding the same, a call of the House shall be in order; but after such motion shall have been adopted no call shall be in order prior to the decision of the main question.

27. Motions to lie on the table, to adjourn, and for the previous question, shall be decided without debate.

28. When a question is postponed indefinitely, it shall not be acted upon during the session.

29. Any member may call for a division of the question, which shall be divided if it comprehends questions so distinct that one being taken away, the rest may stand entire for the discussion of the House. A motion to strike out being lost, shall preclude

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39. No committee shall sit during the sitting of the House without special leave.

40. A majority of the members shall constitute a quorum, and upon demand of any two members the yeas and nays shall be ordered; the members demanding the yeas and nays shall arise for that purpose, and their names shall be entered in the journal.

41. The hours to which this House shall stand adjourned from day to day, shall be ten o'clock A. M., and two o'clock P. M., unless otherwise ordered by the House.

42. A committee on pairs shall be appointed, to consist of two persons, one of whom shall be selected by the members of each of the two dominant political parties represented in the House. It shall be the duty of the committee to arrange all pairs between members, and to announce such pairs and the time for which they shall continue, to the House, which announcement shall be entered on the journal. Thereafter, neither member so paired shall vote (upon any question of a political or partisan nature) until the time of pairing has expired, unless such pair is sooner dissolved by the mutual agreement of the persons so paired. When pairs are dissolved, such dissolution shall be entered on the journal of the House.

ON BILLS.

43. Every bill shall receive three several readings, but no bill shall have its second and third reading on the same day.

44. The first reading of the bill shall be for information; and if opposition be made to it, the question is: "Shall this bill be rejected?" If no opposition be made, or if the question to reject be negatived, the bill shall go to its second reading without a question.

45. Upon a second reading of a bill, the Speaker shall state that it is ready for commitment, amendment or engrossment; and if committed, then the question shall be whether to a Select or a Standing Committee, or to a Committee of the Whole House. If to a Committee of the Whole House, the House shall determine on what day.

46. After a bill has been committed and reported back it shall be considered on its second reading after the amendments of committee have been read.

47. After the commitment and report thereof to the House, or any time before its passage, a bill may be recommitted.

48. All bills ordered to be engrossed shall be executed in a fair round hand.

49. No amendment, unless by way of rider, shall be received to any bill on its third reading, and no debate shall be allowed on the same.

50. When a bill shall pass, it shall be certified by the Clerk, noting the day of its passage at the foot thereof.

51. No standing rule or order of the House shall be rescinded or changed, without one day's notice being given of the motion therefor, nor shall any rule be suspended except by a vote of at least two-thirds of the members present; nor shall the order of business, as established by the rules of the House, be postponed or changed, except by a vote of at least two-thirds of the members present.

52. It shall be in order for the Committee on Enrolled Bills to report at any time.

53. All bills, memorials, and joint resolutions, shall be printed for the use and information of the members, unless otherwise ordered by the House.

54. When any matter is referred to a standing committee by motion of any member, it shall be the duty of the chairman of such standing committee to notify such member of the time of their sitting upon such matter referred, and such member shall be permitted to confer with such committee during their consideration of such matter, but no one not a member of the committee shall be present when the final vote is taken on any matter under consideration.

55. Each standing committee of the House shall classify all bills referred to it. The bills of the greatest public importance shall be placed in the first class, and all other bills in the second class. Bills of the first class shall be first considered and reported to the House and no committee shall retain possession of any bill longer than ten days except by consent of the House. But this shall not apply to the Committee on Appropriations.

56. The rules of parliamentary practice comprised in Cushing's Manual shall govern the House in all cases where they are not inconsistent with the Standing Rules of this House, and the Joint Rules of both Houses.

57. Joint resolutions shall not be required to be framed or treated as a bill, but shall be subject to the rules pertaining to ordinary and concurrent resolutions.

58. The chairman or clerk of a committee to which a bill is referred shall note thereon the date of its reference, and it shall be the duty of each committee to report back all bills in its hands

within ten days after the order of reference unless longer time is granted by a vote of the House. The clerks of the different committees shall be subject to their respective chairmen.

59. Seven members, or a majority, shall constitute a quorum of each standing committee.

60. When a committee is called the chairman of such committee shall be considered as having the floor until the next committee shall be called.

61. When the House reaches the order of the "Introduction of Bills," the roll shall be called, and each member in his order shall introduce such bills as he may desire.

62. No member or officer of the House shall be permitted to read newspapers within the bar of the House while the Journal is being read, nor shall any person be permitted to smoke on the floor of the House during its session, or in the galleries at any time.

63. No one shall be admitted to the floor of the House during its sessions, except members of the General Assembly and employees in the performance of their duties, ex-members of the General Assembly and officers of the State government, Judges and ex-Judges of the Supreme, District and Circuit Courts, the families of members of the House, Trustees, Superintendents, and officers of the State institutions, on the invitation of the member from the district in which the institution is located, and each member shall have the right to admit a friend who may be visiting him. Representatives of the press to be admitted to the reporters' galleries.

DUTIES OF OFFICERS.

64. The CLERK OF THE HOUSE shall have the charge of the Clerk's desk, and shall see that no one is permitted therein except himself and those assisting him. He shall be responsible for the custody and safe-keeping of all bills, resolutions and other matters laid before or introduced into the House, except while the same are in the possession of the committee to whom the same shall have been referred, and when delivering the same to said committee he shall take a proper receipt therefor. He shall see that the Journal of each day's proceedings is correctly and fully kept, and fully made up before the next day's session, and be responsible for its safe-keeping. He shall have control of rooms four and five, which are assigned to said Clerk for the use of himself and his assistants. He shall endorse on every bill or joint or concurrent resolution, the date of its introduction and by what member, or of its receipt

from the Senate, and also what action relating thereto is taken by the House. The assistant clerks shall be under his direction and he shall assign them their several duties in connection with the work of the Clerk's desk.

The **SERGEANT-AT-ARMS** shall wear the appropriate badge of his office, shall attend the House during its sessions, shall aid during the enforcement of order, under the direction of the Speaker of the House, shall execute the commands of the House from time to time, together with such process, issued by the authority thereof, as shall be directed to him by the presiding officer; shall, upon the request of any member, have the house lighted up during any evening within the session, except Sunday, to an hour not later than 10 P. M.; shall see that no person, except those authorized so to do, disturbs or interferes with the desks of the members, or with the books, papers, etc., thereat; shall see that the printed bills are properly distributed and filed upon the desks of the members; shall have charge of the files in the House bill room, and shall see that no copy of bill is given except to or upon the order of the Speaker of the House, or member, or State officer; shall see that an additional door keeper is detailed for duty at the House upon each day within the session, except Sunday, from 8:30 A. M. to 10:00 P. M.; but should no member of the House desire to occupy the chamber to that hour, the detail may be relieved at 9:00 P. M.; shall have charge of the messengers of the House and see that they severally perform their duties, and shall promptly report to the Speaker of the House any inefficiency or violations of duty on the part of said messengers.

The **DOOR-KEEPER** of the House shall wear his appropriate badge of office; shall have special charge of the main door of the chamber during the sittings of the House, and shall see that the other doors of the House are properly attended to; shall have general charge and oversight of the additional door-keepers of the House; shall detail such of the additional door-keepers for such general or special duties as the sergeant-at-arms may deem proper or necessary for the efficiency of the House and the protection of the property within the chamber; shall see that the rule relating to admission to the floor of the chamber is strictly enforced; shall, ten minutes before the opening of each session of the House, see that the floor is cleared of all persons not entitled to occupy the same during the session; shall attend to seating visitors, and shall announce all committees and messages from the Governor or Senate.

The JANITORS of the House shall have charge, under the direction of the sergeant-at-arms, of the cloak and retiring rooms adjoining the chamber, and shall see that the same are kept in proper order.

The MESSENGERS of the House shall attend the house during its sittings, and perform the duties generally devolving on like employes. The messengers shall be under the direction of the sergeant-at-arms while the House is not sitting, and shall attend to such duties as he may assign them.

OF COMMITTEE ON THE WHOLE HOUSE.

65. In forming Committees of the Whole House, the Speaker shall leave his chair, and a Chairman to preside in Committee, shall be appointed by the Speaker.

66. Upon bills committed to the Committee of the Whole House, the bill shall be first read throughout by the Clerk or Chairman, and then read again or debated by the clauses, leaving the preamble to be last considered. After report, the bill shall be again subject to be debated and amended by clauses, before a question to engross it be taken.

67. All amendments made to an original motion in Committee shall be incorporated in a motion, and so reported.

68. All amendments made to a report committed to a Committee of the Whole House shall be noted and reported as in the case of bills.

69. In filling up blanks in the Committee of the Whole House, and in the House, the largest sum and the longest time, and the highest number shall be first put.

70. The Rules of the House shall be observed in Committee of the Whole House, so far as they are applicable.

JOINT RULES.

1. Whenever either House shall amend a measure, and the other House shall refuse to concur in and adopt the amendment, the House which has adopted such amendment shall either insist on, or recede from the same. In case a motion to insist on the amendment be decided in the negative, such action shall be deemed a receding from the amendment, and so entered upon the journal of such House. In case the amendment is insisted upon, the House so insisting shall request a Committee of Conference on the subject of disagreement, and shall appoint a committee therefor. The other House shall thereupon appoint such committee. Unless another number is specified in said request, such Conference Committee shall consist of four members from each House. They shall meet at a convenient time, to be agreed upon by their chairman, and having conferred freely, each shall report to their respective House the result of their conference. In case of agreement, the report shall be first made, with the papers referred accompanying it, to the House which refused to concur, and there acted upon; and such action shall be immediately reported by the Secretary or Clerk to the other House, the papers referred accompanying the message. In case of disagreement of Conference Committee, the papers shall remain with the House which insisted on the amendment. The agreeing report of a Conference Committee shall be made, read and signed in duplicate by all the members of the committee, or by a majority of those of each House, one of the duplicates being retained by the committee of each House. Should either House disagree to the report of the committee, such House shall appoint a second committee, and request a further conference, which shall be acceded to by the other House before adhering. The motion for a Committee of Conference, and the report of such Committee, shall be in order at any time. When both Houses shall have adhered to their disagreement, a bill or motion is lost.

2. When a message shall be sent from either House to the other, it shall be announced at the door of the House to which it is sent, by the door-keeper thereof, and shall be respectfully communicated to the Chair by the person by whom it is sent.

3. All messages between the two Houses shall be communicated by the Secretary or Chief Clerk, or their respective assistants.

4. When a bill shall have passed both Houses, it shall be duly enrolled by the Enrolling Clerk of the House in which it originated, and the fact of its origin shall be certified by the endorsement of the Secretary or Clerk thereof.

5. When bills are enrolled they shall be examined by a Joint Committee of two from the Senate and two from the House of Representatives, who shall be a Standing Committee for that purpose, and who shall carefully compare the enrollment with the engrossed bills, as passed in the Houses, correct any errors therein, and make report thereof forthwith to their respective Houses.

6. After the report each bill shall be signed, first by the Speaker of the House of Representatives, and then by the President of the Senate, in the presence of their respective Houses.

7. After the bill shall have been thus signed in each House, it shall be forthwith presented by said committee to the Governor for his approval, and they shall forthwith report the day of presentation, which shall be entered upon the journal of the House in which the bill originated.

8. All orders, resolutions, memorials, or other votes, which are to be presented to the Governor for his approval, shall be enrolled, examined, signed, and presented in the same manner as bills.

9. When any bill, resolution, or memorial, which shall have passed in one House, is rejected, or adopted in the other, notice of such action shall be given to the House which passed the same. And each bill, resolution, or memorial shall have properly endorsed thereon, at time of its transmission, a statement, signed by the Secretary or Clerk, of the action which has been taken thereon by the House transmitting the same, with the dates thereof.

10. When a bill, resolution, or memorial, which shall have passed one House, is rejected in the other, it shall not be again introduced during the session without five days' notice, and leave of two-thirds of the members voting thereon.

11. Each House shall transmit to the other, with any bill, resolution, or memorial, all papers upon which the same shall be founded.

12. When any report, bill or resolution shall be ordered printed, by either House, without stating the number, three hundred copies shall be printed for the use of both Houses; but when any bill or resolution which may have passed one House is ordered printed by the other, a greater number of copies shall not be printed than the House making the order shall determine.

13. It shall be the duty of the Chief Clerk of the House of Representatives, and the Secretary of the Senate, when any document, except bills and resolutions, is ordered to be printed in their respective Houses, forthwith to communicate such order to the other House.

14. In all elections in Joint Convention of the two Houses, the names of all the members shall be arranged in alphabetical order, and they shall be called upon to vote in the order in which they stand arranged.

15. It shall be the duty of the Committee on Claims in each House to keep a book of record, in which shall be entered each claim for money against the State referred to them, whether presented in favor of private persons or municipal or other corporations, entering therein the name of the claimant, the amount of the claim, the grounds thereof, with note of the evidence offered in support of the same, and the final conclusion of the committee thereon. At the close of the session, said book of record shall be deposited with the Auditor of State, to be kept by him; and he shall provide an index, showing the names of the claimants recorded therein. At any subsequent session the same shall be delivered, when desired, to the like committee having jurisdiction of such claims, and shall always be open to the examination of the said committee of either House.

HOUSE OF REPRESENTATIVES.

Dist	Counties in District.	Name.	P. O. Address.	Occupation.	Nativity.	Yrs in Iowa.	Age.	Married or Single.	Age
2	Van Buren.	Allen, W. S.	Birmingham.	Lawyer.	Iowa.	37	37	Married.	96
21	Des Moines.	Barker, C. I.	Burlington.	Ex-Ed & Pb	N. H.	27	67	Married.	...
28	Washington.	Bell, Wm. B.	Washington.	Mechanic.	Ohio.	89	61	Married.	84
84	Cerro Gordo.	Bitterman, M. E.	Nora Springs.	Farmer.	Ohio.	24	50	Married.	52
25	Mahaska.	Blanchard, L. C.	Oskaloosa.	Lawyer.	N. Y.	30	54	Married.	43
63	Hamilton.	Brinton, M. H.	Ellsworth.	Fmr, B'kr	Penn.	11	86	Married.	78
11	Mills.	Britt, T. M.	Hilledale.	Farmer.	Tenn.	41	58	Married.	90
53	Boone.	...	Woodward.	Farmer.	Illinois.	26	50	Married.	100
62	Webster.	...	Dayton.	Merchant.	Sweden.	27	48	Married.	18
93	Shelby.	Byers, H. W.	Harlan.	Lawyer.	Wis.	20	86	Married.	28
26	Dallas.	Carter, J. H.	Redfield.	Merchant.	Ky.	81	60	Married.	84
53	Woodbury.	Chapman, Wm B	Correctionville	Farmer.	Ohio.	23	89	Married.	80
78	Plymouth.	Chasell, E. D.	Le Mars.	Ed. & Pub.	N. Y.	26	35	Single.	98
78	Butler.	Coonley, C. T.	Bristow.	Lnbr, St'k.	N. Y.	19	47	Married.	63
12	Montgomery.	Cooper, Filson.	Villisca.	Physician.	Penn.	25	58	Married.	...
81	Pottawattamie.	Cooper, J. K.	Council Bluffs.	Teacher.	Delaware.	24	48	Married.	47
82	Clay, Palo Alto.	Cornwall, W. W.	Spencer.	Lawyer.	Wis.	3	86	Married.	40
18	Wapello.	Crow, Wm. G.	Elden.	Farmer.	Tenn.	53	57	Married.	56
30	Cass.	Davis, M. J.	Lewis.	Druggist.	Penn.	27	38	Married.	...
80	Lyon, O'Brien.	Davison, A. H.	Rock Rapids.	Real Estate	Penn.	15	38	Married.	83
31	Pottawattamie.	Diederich, G.	Avoca.	Merchant.	Germany.	29	48	Single.	49
38	Jasper.	Doane, C. N.	Kellogg.	Farmer.	Vermont.	25	51	Married.	24
37	Polk.	Dowleday, O. E.	Elkhart.	Farmer.	Indiana.	28	62	Single.	...
37	Polk.	Dowell, C. C.	Des Moines.	Lawyer.	Iowa.	29	29	Single.	70
60	Sac.	Karly, Chas. L.	Sac City.	Real Estate	Ohio.	18	89	Married.	46
47	Jones.	Ellison, F. O.	Anamosa.	Lawyer.	N. Y.	28	40	Married.	90
50	Tama.	Endicott, S. M.	Traer.	Lawyer.	Ohio.	15	86	Married.	68
76	Humboldt, Pocahontas.	Finch, Parley.	Humboldt.	Lawyer.	Penn.	23	49	Single.	61
86	Chickasaw.	Frasce, John.	Bassett.	Farmer.	Indiana.	41	52	Married.	51

HOUSE OF REPRESENTATIVES—CONTINUED.

Dist.	COUNTIES IN DISTRICT.	NAME.	P. O. Address.	OCCUPATION.	NATIVITY.	Y'rs in Iowa.	Age	MARRIED OR SINGLE.	Age at death
64	Hardin.	Kunk, J. H.	Iowa Falls.	Farmer.	Ohio.	3	51	Married.	91
67	Buchanan.	Griswold, H. J.	Winthrop.	Merchant.	Wis.	30	35	Married.	76
6	Decatur.	Gurley, Z. H.	Pleasanton.	Min., Farm	Illinois.	23	52	Married.	83
74	Franklin.	Harriman, W. F.	Hampton.	Lawyer.	N. H.	33	52	Married.	89
55	Carroll.	Haselton, H. B.	Glidden.	Farmer.	N. Y.	16	48	Married.	17
91	Worth, Winnebago.	Haugen, G. N.	Northwood.	Co. 'Treas.	Wis.	20	34	Single.	64
75	Hancock, Wright.	Hinman, S. N.	Belmond.	Farmer.	Vermont.	28	54	Married.	48
72	Bremer.	Homrighaus J.	Denver.	Farmer.	Ohio	30	48	Married.	21
66	Black Hawk.	Hoover, D. F.	Waterloo.	Farmer.	Ohio.	30	43	Married.	94
24	Keokuk.	Horton, Tyrus.	Martinsburg.	Farmer.	Ohio.	33	53	Married.	31
17	Monroe.	Jay, Austin.	Moravia.	Farmer.	Iowa.	36	36	Married.	9
54	Greene.	Jester, Joshua.	Paton.	Farmer.	Delaware	23	49	Married.	72
39	Poweshiek.	Jones, Alvin.	Malcom.	Farmer.	Mass.	26	67	Married.	...
88	Winneshiek.	Klemme, W. H.	Ridgeway.	Lumber.	Indiana.	31	44	Married.	22
14	Union.	Lauder, J. W.	Afton.	Physician.	N. Y.	35	43	Married.	74
9	Page.	Linderman, C.	Clarinda.	Banker.	N. Y.	38	64	Married.	87
69	Dubuque.	McCann, James.	Dubuque.	Real Estate	Ireland.	48	53	Single.	23
70	Clayton.	McGonigle, C. L.	*						65
16	Lucas..	McNeeley, Geo.	Russell.	Farmer.	Ohio.	45	53	Married.	79
49	Benton.	McQuinn, B. M.*	Norway.	Agri. Imp.	Maine.		45	Married.	14
29	Adair.	Martin, W. B.	Greenfield.	Real Estate	Vermont.	24	47	Married.	41
1	Lee.	Miller, D. F., Sr.	Keokuk.	Lawyer.	Maryland	55	80	Single.	31
59	Cherokee.	Miller, Wireman	Marcus.	Farmer.	Penn.	42	48	Married.	...
32	Harrison.	Milliman, J. C.	Logan.	Real Estate	N. Y.	29	47	Married.	71
13	Adams.	Mitchell, W. O.	Corning.	Lawyer.	Iowa.	47	47	Married.	35
15	Wayne.	Moore, S. H.	Humeston.	Farmer.	Penn.	23	48	Married.	58
79	Clarke.	Morris, J. S.	Liberty.	Farmer.	Virginia.	29	54	Married.	29
65	Sioux.	Morris, John	Boyden.	Farmer.	Scotland.	25	53	Married.	45
48	Grundy.	Morrison, J. D.	Reinbeck.	Live Stock.	Illinois.	19	43	Married.	50
81	Scott.	Murray, W. B.	Davenport.	Ret. Farm.	Penn.	39	59	Married.	11
84	Emmet, Dickinson, Osceola.	Myerly, J. G.	Estherville.	Lawyer.	Iowa.	33	93	Single.	66
57	Ida, Monona.	Nicoll, David	Ida Grove.	Farmer.	N. Y.	24	52	Married.	93

48	Linn.	Nietert, H. J.	Walker.	Banker.	Ohio.	39	45	Married.	88
40	Iowa	Patterson, James	Marengo.	Farmer.	Ohio.	39	56	Married.	53
71	Fayette.	Pattison, L.	Oelwein.	Phy. & Sur.	Canada.	28	61	Married.	54
41	Johnson.	Ranck, C. S.	Iowa City.	Lawyer.	Penn.	20	46	Married.	55
34	Audubon.	Reed, M. D.	Exira.	Minister.	Ohio.	18	39	Married.	82
46	Jackson.	W.	Union Center.	Farm. & Stk	Iowa.	44	44	Married.	67
26	Marion.		Knoxville.	Lawyer.	Ohio.	24	50	Married.	25
43	Scott.		Davenport.	Farmer.	Germany	44	55	Married.	83
45	Clinton.		Lyons.	Lawyer.	Mass.	36	87	Married.	78
21	Des Moines.		Medapolis.	Miller.	Canada.	26	50	Married.	63
77	Buena Vista.	Saberson, H. T.	Alta.	Banker.	Wis.	18	42	Married.	99
58	Woodbury.	Sawyer, P. A.	Sioux City.	Lawyer.	Maine.	3	46	Married.	26
56	Crawford.	Schultz, August.	Denison.	Farmer.	Germany	20		Married.	19
83	Kossuth.		Algona.	Lawyer.	Wis.	18	87	Single.	89
7	Ringgold.		Mt. Ayr.	Farmer.	Ohio	20	48	Married.	86
48	Linn.		Cedar Rapids.	Lawyer.	N. H.	26	52	Married.	86
44	Cedar.	Snake, D. H.	Durant.	Banker.	Penn.	9	30	Married.	59
8	Taylor.	J.	Bedford.	Farmer.	Ohio.	28	48	Married.	93
85	Floyd	E. C.	Marble Rock.	Farmer.	N. H.	24	55	Married.	16
20	Henry.	C. F.	Mt. Pleasant.	Farmer.	Illinois.	57	62	Single.	...
35	Guthrie.		Menlo.	Farmer.	Germany	21	37	Married.	77
69	Dubuque.	P.	Sherrill.	Farmer.	Germany	47	50	Married.	15
90	Mitchell.	St. John, R. T.	Riceville.	Farmer.	Illinois.	33	47	Married.	75
51	Marshall.	Stone, Henry.	Marshalltown.	Lawyer.	Ohio.	16	41	Married.	...
53	Story.	Stuntz, A. L.	State Center.	Farmer.	Penn.	25	55	Married.	60
8	Davis	Taylor, W. H.	Bloomfield.	Merchant.	Indiana	35	46	Married.	27
87	Allamakee.	Trewin, J. H.	Lansing.	Lawyer.	Illinois.	21	35	Married.	92
27	Warren.	Van Gilder, S. J.	Milo.	Farmer.	Illinois.	25	51	Married.	...
19	Jefferson.	Watkins, S. H.	Libertyville.	Farmer.	Indiana	44	62	Married.	...
42	Muscatine.	Watters, H. B.	Atalissa.	Farmer.	Ohio.	43	53	Married.	69
22	Louisa.	Weaver, H. O.	Wapello.	Lawyer.	Iowa.	37	27	Single.	44
1	Lee.	Wilken, F. H.	Fort Madison.	Merchant.	Iowa.	83	85	Married.	57
10	Fremont.	Williams, S.	Percival.	Farmer.	N. Y.	37	56	Married.	81
59	Howard.	Williams, W. W.	Lime Springs.	Mill. Farm.	Wis.	20	40	Married.	12
45	Clinton.	Wilson, J. L.	Almont.	Farmer.	Iowa.	86	36	Married.	97
26	Madison.	Wood, A. L.	St. Charles.	Ed. & P'tr.	Vermont.	25	30	Married.	42
4	Appanoose.	Wyckoff, G. W.	Cincinnati.	Farmer.	Illinois.	50	55	Married.	...

HOUSE OF REPRESENTATIVES—CONTINUED.

Dist.	Counties in District.	Name.	P. O. Address.	Occupation.	Nativity.	Yrs in Iowa.	Age	Married or Single.	Age at 20
68	Delaware.	Young, D. H.	Manchester.	Civil Eng'r.	Iowa.	86	86	Married.	18
71	Calhoun.	Young, Henry.	Manson.	Physician.	Illinois.	21	47	Single.	20

*No reply received.

Republicans in Roman, 78; Democrats in *Itatie*, 22; total, 100.

U. S. Army Service—Bell, Lieut. Col. 8 Iowa Inf.; Blanchard, Private 28 Iowa Inf.; Britt, 1st Sergt. 29 Iowa Inf.; Brooks, Capt. Co. I. 8 Regt. Kansas Vols. Inf.; Coonley, Wis. Vol. 30
Davis, Surgeon 2 New York H. Artil
Jones, 3 Regt. Vi
o. E. N. Y. Vol. Inf
ap's Pa. Battery; Patterson, Co. G. 8 Iowa Inf
Co. E, 77 Ills Vet. Vol Inf.; Smith, Capt. Co. I
l. Cav.; Watkins, Capt. Co. H 30 Iowa Vols;
D, 18 Mo. Vol. Inf.

Private 28 Iowa Inf.; Britt, 1st Sergt. 29 Iowa Inf.; Brooks, Capt. Co. I. 8 Regt. Kansas Vols. Inf.; Coonley, Wis. Vol. 30
Davis, Surgeon 2 New York H. Artil
Jones, 3 Regt. Vi
o. E. N. Y. Vol. Inf
ap's Pa. Battery; Patterson, Co. G. 8 Iowa Inf
Co. E, 77 Ills Vet. Vol Inf.; Smith, Capt. Co. I
l. Cav.; Watkins, Capt. Co. H 30 Iowa Vols;
D, 18 Mo. Vol. Inf.

Private 28 Iowa Inf.; Britt, 1st Sergt. 29 Iowa Inf.; Brooks, Capt. Co. I. 8 Regt. Kansas Vols. Inf.; Coonley, Wis. Vol. 30
Davis, Surgeon 2 New York H. Artil
Jones, 3 Regt. Vi
o. E. N. Y. Vol. Inf
ap's Pa. Battery; Patterson, Co. G. 8 Iowa Inf
Co. E, 77 Ills Vet. Vol Inf.; Smith, Capt. Co. I
l. Cav.; Watkins, Capt. Co. H 30 Iowa Vols;
D, 18 Mo. Vol. Inf.

OFFICERS OF THE HOUSE OF REPRESENTATIVES.

OFFICE.	OFFICER.	POST-OFFICE.	OCCUPATION.	NATIVITY.	Years in Iowa.		MARRIED OR SINGLE.	REGIMENT OR RANK IN UNITED STATES SERVICE.	BOARDING PLACE.
					Age.				
Speaker	Henry Stone...	Marshalltown	Lawyer.....	Ohio.....	42	16	Married.	.....	727 E. Locust St.
Speaker, <i>pro tem.</i> ...	H. W. Byers	Harlan..	Lawyer..	Wisconsin ..	37	20	Married.	.....	E. Locust St.
Chief Clerk.....	I. K. Wilson	Earlham..	Editor.....	Iowa.....	28	26	Married.	.....	588 W. 7th St.
First Asst. Clerk..	J. O. Lenning...	Webster City.	County officer	Illinois ..	34	12	Married.	.....	1204 E. Grand Ave.
Second Asst. Clerk	Ford Howell	Milton	Student.	Missouri ..	22	10	Single ..	.....	1158 W. 24th St.
Engraving Clerk..	Mrs. Mollie Heist...	Allerton	Teacher	Iowa.....	31	31	Married.	.....	1327 E. Grand Ave.
Enrolling Clerk...	Miss Fannie Metzler...	Des Moines...	Stenographer	Iowa.....	27	27	Single ..	.....	839 W. 3d St.
Asst. Postmistress.	Miss Belle Springer...	Williamsburg	Student ..	Iowa.....	22	22	Single ..	.....	1360 W. 24th St.
Sergeant-at-Arms.	J. N. Miles.....	Clarion.....	Lawyer.	Missouri ..	37	14	Married.	.....	622 E. Locust.
Journal Clerk.....	W. T. Diller	Des Moines...	Farmer.,.....	Illinois..	42	10	Married.	.....	742 E. Locust St.
Bill Clerk	Miss Maude Baker....	Waterloo.....	Teacher	Canada..	33	24	Single ..	.....	905 Lyon St.
File Clerk	Herbert R. Wright....	Marshalltown	Law student.	Iowa.....	22	22	Single ..	.....	1332 Des Moines St.
Speaker's Clerk....	W. D. Ives	Marshalltown	Stenographer	Connecticut.	27	17	Single ..	.....	611 W. 7th St.
Doorkeeper	A. C. Boals.....	Hampton	Paper-hanger	Ohio...;	55	23	Single ..	1st Lieut. 108 Ill. Inf	756 E. Locust St.

STANDING COMMITTEES OF THE HOUSE.

WAYS AND MEANS.

Representative Mitchell of Adams.	Representative Martin of Adair.
Representative Van Gilder of Warren.	Representative Brinton of Hamilton.
Representative Stuntz of Story.	Representative Smith of Linn.
Representative Spaulding of Floyd.	Representative Byers of Shelby.
Representative McNeeley of Lucas.	Representative Blanchard of Mahaska.
Representative Saberson of Buena Vista.	Representative Murray of Scott.
Representative Jay of Monroe.	Representative Homrighaus of Bremer.
Representative Sawyer of Woodbury.	Representative Robinson of Marion.
Representative Weaver of Louisa.	Representative Diederich of Pottawat'e.
Representative Endicott of Tama.	Representative Ross of Des Moines.

JUDICIARY.

Representative Harriman of Franklin.	Representative Ellison of Jones.
Representative Blanchard of Mahaska.	Representative Finch of Humboldt.
Representative Sawyer of Woodbury.	Representative Miller of Lee.
Representative Mitchell of Adams.	Representative Myerly of Emmet.
Representative Endicott of Tama.	Representative Root of Clinton.
Representative Byers of Shelby.	Representative Sessions of Kossuth.
Representative Trewin of Allamakee.	Representative Smith of Linn.
Representative Allen of Van Buren.	Representative Weaver of Louisa.
Representative Cornwall of Clay.	Representative Ranck of Johnson.
Representative Dowell of Polk.	Representative Robinson of Marion.
Representative Sowers of Taylor.	

APPROPRIATIONS.

Representative Young of Calhoun.	Representative Sowers of Taylor.
Representative Wyckoff of Appanoose.	Representative Dowell of Polk.
Representative Van Gilder of Warren.	Representative Horton of Keokuk.
Representative Shriver of Ringgold.	Representative Morrison of Grundy.
Representative Jay of Monroe.	Representative Morris of Clarke.
Representative Blanchard of Mahaska.	Representative Snoise of Cedar.
Representative Sawyer of Woodbury.	Representative Haselton of Carroll.
Representative Byers of Shelby.	Representative Wilson of Clinton.
Representative Ellison of Jones.	Representative Robinson of Marion.

RAILROADS AND COMMERCE.

Representative Coonley of Butler.	Representative Wood of Madison.
Representative Moore of Wayne.	Representative Chassell of Plymouth.
Representative Doane of Jasper.	Representative McCann of Dubuque.
Representative Bitterman of Cerro Gordo.	Representative Wilken of Lee.
Representative Hoover of Black Hawk.	Representative Schultz of Crawford.
Representative Young of Delaware.	Representative Ranck of Johnson.
Representative Lauder of Union.	Representative Wilson of Clinton.
Representative Trewin of Allamakee.	Representative Richardson of Jackson.

SCHOOLS AND TEXT BOOKS.

Representative Van Gilder of Warren.	Representative Milliman of Harrison.
Representative Linderman of Page.	Representative St. John of Mitchell.
Representative Spaulding of Floyd.	Representative Williams of Fremont.
Representative Saberson of Buena Vista.	Representative Young of Delaware.
Representative Steen of Guthrie.	Representative Stillmunkes of Dubuque.
Representative Davis of Cass.	Representative Haselton of Carroll.
Representative Young of Calhoun.	Representative McGonigle of Clayton.
Representative Davison of Lyon.	Representative Ross of Des Moines.
Representative Horton of Keokuk.	Representative Cooper of Pottawattamie

NORMAL SCHOOLS.

Representative Spaulding of Floyd.	Representative Morrison of Grundy.
Representative Sawyer of Woodbury.	Representative Miller of Cherokee.
Representative Chassell of Plymouth.	Representative St. John of Mitchell.
Representative Brinton of Hamilton.	Representative Wood of Madison.
Representative Endicott of Tama.	Representative Williams of Fremont.
Representative Early of Sac.	Representative Cooper of Pottawattamie.
Representative Jones of Poweshiek.	Representative Barker of Des Moines.
Representative Martin of Adair.	

SUPPRESSION OF INTEMPERANCE.

Representative Funk of Hardin.	Representative Martin of Adair.
Representative Saberson of Buena Vista.	Representative Myerly of Emmet.
Representative Van Gilder of Warren.	Representative Reed of Audubon.
Representative Bitterman of Cerro Gordo	Representative Watters of Muscatine.
Representative Morrison of Grundy.	Representative Davis of Cass.
Representative Sawyer of Woodbury.	Representative Lauder of Union.
Representative Smith of Linn.	Representative Stillmunkes of Dubuque.
Representative Morris of Clarke.	Representative Ross of Des Moines.
Representative Chassell of Plymouth.	

AGRICULTURE.

Representative Bitterman of Cerro Gordo	Representative Morris of Clarke.
Representative Britt of Mills.	Representative Nicoll of Ida.
Representative Doane of Jasper.	Representative Chapman of Woodbury.
Representative Stuntz of Story.	Representative Davison of Lyon.
Representative Spearman of Henry.	Representative Hinman of Wright.
Representative Jester of Greene.	Representative Horton of Keokuk.
Representative Linderman of Page.	Representative Young of Delaware.
Representative Moore of Wayne.	Representative Homrighaus of Bremer.
Representative Miller of Cherokee.	Representative Wilson of Clinton.
Representative St. John of Mitchell.	Representative Rogge of Scott.
Representative Shriver of Ringgold.	Representative Haselton of Carroll.
Representative Williams of Howard.	

MINES AND MINING.

Representative Stuntz of Story.	Representative Young of Delaware.
Representative Miller of Cherokee.	Representative Lauder of Union.
Representative Brooks of Boone.	Representative Burnquist of Webster.
Representative Coonley of Butler.	Representative Rogge of Scott.
Representative Spearman of Henry.	Representative Frazee of Chickasaw.
Representative Doane of Jasper.	Representative Barker of Des Moines.
Representative Bitterman of Cerro Gordo	Representative Stillmunkes of Dubuque.
Representative Moore of Wayne.	

RETRENCHMENT AND REFORM.

Representative Wyckoff of Appanoose.	Representative Pattison of Fayette.
Representative Spaulding of Floyd.	Representative Reed of Audubon.
Representative Watkins of Jefferson.	Representative Crow of Wapello.
Representative Morris of Clarke.	Representative McGonigle of Clayton.
Representative Gurley of Decatur.	Representative Schultz of Crawford.
Representative Morris of Sioux.	Representative Taylor of Davis.

FEDERAL RELATIONS.

Representative Blanchard of Mahaska.	Representative Morris of Sioux.
Representative Mitchell of Adams.	Representative Sessions of Kossuth.
Representative Van Gilder of Warren.	Representative Smith of Linn.
Representative Allen of Van Buren.	Representative Finch of Humboldt.
Representative Brinton of Hamilton.	Representative Ranck of Johnson.
Representative Early of Sac.	Representative Miller of Lee.
Representative Ellison of Jones.	Representative Robinson of Marion.

MUNICIPAL CORPORATIONS.

Representative Trewin of Allamakee.	Representative Klemme of Winneshiek.
Representative Dowell of Polk.	Representative Weaver of Louisa.
Representative Root of Clinton.	Representative Smith of Linn.
Representative Sowers of Taylor.	Representative Allen of Van Buren.
Representative Hoover of Black Hawk.	Representative Haugen of Worth.
Representative Blanchard of Mahaska.	Representative Haselton of Carroll.
Representative Ellison of Jones.	Representative Robinson of Marion.

MEDICINE AND SURGERY.

Representative Lauder of Union.	Representative Morrison of Grundy.
Representative Davis of Cass.	Representative Wood of Madison.
Representative Pattison of Fayette.	Representative Linderman of Page.
Representative Young of Calhoun.	Representative Morris of Sioux.
Representative Griswold of Buchanan.	Representative Nicoll of Ida.
Representative Chapman of Woodbury.	Representative Reed of Audubon.
Representative Funk of Hardin.	Representative McCann of Dubuque.
Representative Horton of Keokuk.	Representative Wilson of Clinton.
Representative Cooper of Montgomery.	

HOSPITAL FOR THE INSANE.

Representative Pattison of Fayette.	Representative Williams of Howard.
Representative Coonley of Butler.	Representative Byers of Shelby.
Representative Miller of Cherokee.	Representative Griswold of Buchanan.
Representative Spearman of Henry.	Representative Morrison of Grundy.
Representative Van Gilder of Warren.	Representative Myerly of Emmet.
Representative Shriver of Ringgold.	Representative Rogge of Scott.

CLAIMS.

Representative Moore of Wayne.	Representative Williams of Howard.
Representative Britt of Mills.	Representative Allen of Van Buren.
Representative Carter of Dallas.	Representative Cornwall of Clay.
Representative Jay of Monroe.	Representative Jester of Greene.
Representative Van Gilder of Warren.	Representative Endicott of Tama.
Representative Williams of Fremont.	Representative Wilson of Clinton.
Representative Wyckoff of Appanoose.	Representative Frazee of Chickasaw.

COMPENSATION OF PUBLIC OFFICERS.

Representative St. John of Michell.	Representative Crow of Wapello.
Representative Williams of Fremont.	Representative Doubleday of Polk.
Representative Griswold of Buchanan.	Representative Chapman of Woodbury.
Representative Milliman of Harrison.	Representative Richardson of Jackson.
Representative Horton of Keokuk.	Representative Spearman of Henry.
Representative Davison of Lyon.	Representative Wickoff of Appanoose.
Representative Burnquist of Webster.	

INSURANCE.

Representative Sessions of Kosuth.	Representative Smith of Linn.
Representative Hoover of Black Hawk.	Representative Milliman of Harrison.
Representative McNeeley of Lucas.	Representative Steen of Guthrie.
Representative Shriver of Ringgold.	Representative Weaver of Louisa.
Representative Cornwall of Clay.	Representative Root of Clinton.
Representative Young of Calhoun.	Representative Rogge of Scott.
Representative Gurley of Decatur.	Representative Patterson of Iowa.
Representative Nietert of Linn.	

TELEGRAPHS, TELEPHONES AND EXPRESS.

Representative Sowers of Taylor.	Representative Chassell of Plymouth.
Representative Saberson of Buena Vista.	Representative Byers of Shelby.
Representative Moore of Wayne.	Representative Lauder of Union.
Representative Carter of Dallas.	Representative Trewin of Allamakee.
Representative Hoover of Black Hawk.	Representative St. John of Mitchell.
Representative Watkins of Jefferson.	Representative Barker of Des Moines.
Representative Doane of Jasper.	Representative Diederich of Pottawat'e.

ANIMAL INDUSTRY.

Representative Doane of Jasper.	Representative Funk of Hardin.
Representative Britt of Mills.	Representative Horton of Keokuk.
Representative Hinman of Wright.	Representative Williams of Howard.
Representative Shriver of Ringgold.	Representative Richardson of Jackson.
Representative Jester of Greene.	Representative Frazee of Chickasaw.
Representative Brinton of Hamilton.	Representative Haselton of Carroll.
Representative Doubleday of Polk.	Representative Homrighaus of Bremer.
Representative Chapman of Woodbury.	

BANKS AND BANKING.

Representative Brinton of Hamilton.	Representative Nietert of Linn.
Representative Saberson of Buena Vista.	Representative Sessions of Kosuth.
Representative Linderman of Page.	Representative Weaver of Louisa.
Representative Bitterman of Cerro Gordo.	Representative Allen of Van Buren.
Representative Coonley of Butler.	Representative Young of Calhoun.
Representative Byers of Shelby.	Representative Snoke of Cedar.
Representative Finch of Humboldt.	Representative Diederich of Pottawat'e.
Representative Martin of Adair.	

PRIVATE CORPORATIONS.

Representative Dowell of Polk.	Representative Funk of Hardin.
Representative Nietert of Linn.	Representative Klemme of Winneshiek.
Representative Chassell of Plymouth.	Representative Ranc of Johnson.
Representative Finch of Humboldt.	Representative Wilson of Clinton.
Representative Root of Clinton.	Representative Wilken of Lee.
Representative Reed of Audubon.	Representative McCann of Dubuque.
Representative Sawyer of Woodbury.	

ROADS AND HIGHWAYS.

Representative Young of Delaware.	Representative Morris of Clarke.
Representative Brooks of Boone.	Representative Nietert of Linn.
Representative Bitterman of Cerro Gordo.	Representative Doubleday of Polk.
Representative Jester of Greene.	Representative Smith of Linn.
Representative Van Gilder of Warren.	Representative Stuntz of Story.
Representative Miller of Cherokee.	Representative Shriver of Ringgold.
Representative Doane of Jasper.	Representative Spearman of Henry.
Representative Brinton of Hamilton.	Representative Williams of Fremont.
Representative Watters of Muscatine.	Representative Schultz of Crawford.
Representative Jay of Monroe.	Representative Stillmunkes of Dubuque.

PRINTING.

Representative Chassell of Plymouth.	Representative Watkins of Jefferson.
Representative Harriman of Franklin.	Representative Bell of Washington.
Representative Klemme of Winneshiek.	Representative Carter of Dallas.
Representative Wood of Madison.	Representative Davis of Cass.
Representative Milliman of Harrison.	Representative Allen of Van Buren.
Representative Martin of Adair.	Representative Snoke of Cedar.
Representative Haugen of Worth.	Representative Murray of Scott.
Representative McQuinn of Benton.	Representative Barker of Des Moines.

AGRICULTURAL COLLEGE.

Representative Nicoll of Ida.	Representative Martin of Adair.
Representative Shriver of Ringgold.	Representative Morrison of Grundy.
Representative Spearman of Henry.	Representative Watters of Muscatine.
Representative Steen of Guthrie.	Representative McQuinn of Benton.
Representative Davison of Lyon.	Representative McGonigle of Clayton.
Representative Nietert of Linn.	Representative Richardson of Jackson.
Representative Finch of Humboldt.	Representative Murray of Scott.

STATE UNIVERSITY.

Representative Weaver of Louisa.	Representative Harriman of Franklin.
Representative Blanchard of Mahaska.	Representative Steen of Guthrie.
Representative Sawyer of Woodbury.	Representative Pattison of Fayette.
Representative Jester of Greene.	Representative Reed of Audubon.
Representative Trewin of Allamakee.	Representative Myerly of Emmet.
Representative Cornwall of Clay.	Representative Haugen of Worth.
Representative Davison of Lyon.	Representative McCann of Dubuque.
Representative Griswold of Buchanan.	Representative Snoke of Cedar.

COLLEGE FOR BLIND.

Representative Spearman of Henry.	Representative Burnquist of W.
Representative Spaulding of Floyd.	Representative Watters of Mus.
Representative Watkins of Jefferson.	Representative McCann of Dubu.
Representative Brooks of Boone.	Representative Funk of Hardin.
Representative Young of Calhoun.	Representative Cooper of Pottawattomie.
Representative McQuinn of Benton.	Representative McGonigle of Clayton.

INSTITUTION FOR DEAF AND DUMB.

Representative Britt of Mills.	Representative Gurley of Decatur.
Representative Carter of Dallas.	Representative Ross of Des Moines.
Representative Klemme of Winneshiek.	Representative McCann of Dubuque.
Representative Burnquist of Webster.	Representative Diederich of Pottawat'e.
Representative Crow of Wapello.	

TWENTY-FIFTH GENERAL ASSEMBLY.

SOLDIERS' AND ORPHANS' HOME.

Representative Smith of Linn.	Representative Richardson of Jackson.
Representative Watkins of Jefferson.	Representative Stillmunkes of Dubuque.
Representative Doane of Jasper.	Representative Watters of Muscatine.
Representative Milliman of Harrison.	Representative Wood of Madison.
Representative Myerly of Emmet.	Representative Wilken of Lee.
Representative Reed of Audubon.	Representative Ross of Des Moines.

INDUSTRIAL SCHOOLS.

Representative Jester of Greene.	Representative Haugen of Worth.
Representative Steen of Guthrie.	Representative Hinman of Wright.
Representative Carter of Dallas.	Representative Wilson of Clinton.
Representative Davis of Cass.	Representative Diederich of Pottawatt'e.
Representative Wood of Madison.	Representative McGonigle of Clayton.
Representative Davison of Lyon.	

BOARD OF PUBLIC CHARITIES.

Representative Gurley of Decatur.	Representative Watters of Muscatine.
Representative Spaulding of Floyd.	Representative Frazee of Chickasaw.
Representative Reed of Audubon.	Representative Murray of Scott.
Representative Crow of Wapello.	Representative Taylor of Davis.
Representative Davis of Cass.	Representative Schultz of Crawford
Representative Williams of Howard.	

INSTITUTION FOR FEEBLE MINDED.

Representative Cooper of Montgomery.	Representative Gurley of Decatur.
Representative Jester of Greene.	Representative Bell of Washington
Representative Britt of Mills.	Representative Morris of Clarke.
Representative Bitterman of Cerro Gordo	Representative Nicoll of Ida.
Representative Young of Delaware.	Representative Wilson of Clinton.
Representative St. John of Mitchell.	Representative Taylor of Davis.
Representative Reed of Audubon.	

LABOR.

Representative Carter of Dallas.	Representative Hinman of Wrigh
Representative Stuntz of Story.	Representative Jones of Poweshiek.
Representative Watkins of Jefferson.	Representative Klemme of Winn
Representative Davison of Lyon.	Representative Lauder of Union.
Representative Watters of Muscatine.	Representative Barker of Des Moines.
Representative Doubleday of Polk.	Representative McCann of Dubuque.
Representative Finch of Humboldt.	

DOMESTIC MANUFACTURES.

Representative Shriver of Ringgold.	Representative Wyckoff of Appanoose.
Representative Williams of Howard.	Representative Bell of Washington.
Representative Brooks of Boone.	Representative McQuinn of Benton.
Representative Harriman of Franklin.	Representative Martin of Adair.
Representative Linderman of Page.	Representative Wilken of Lee.
Representative McNeeley of Lucas.	Representative Stillmunkes of Dubuque

COUNTY AND TOWNSHIP ORGANIZATION.

Representative Doubleday of Polk.	Representative Nicoll of Ida.
Representative Moore of Wayne.	Representative Trewin of Allamakee.
Representative Mitchell of Adams.	Representative Weaver of Louisa.
Representative Saberson of Buena Vista.	Representative Wilken of Lee.
Representative Milliman of Harrison.	Representative Cooper of Pottawattamie.
Representative Burnquist of Webster.	Representative Rogge of Scott.

CONSTITUTIONAL AMENDMENTS.

Representative Cornwall of Clay.	Representative Root of Clinton.
Representative Coonley of Butler.	Representative Nicoll of Ida.
Representative Ellison of Jones.	Representative Myerly of Emmet.
Representative Wood of Madison.	Representative Barker of Des Moines.
Representative Allen of Van Buren.	Representative Taylor of Davis.
Representative Bell of Washington.	Representative Schultz of Crawford.

WOMAN SUFFRAGE.

Representative Chapman of Woodbury.	Representative Byers of Shelby.
Representative Jester of Greene.	Representative Sessions of Kossuth.
Representative Carter of Dallas.	Representative Miller of Cherokee.
Representative Steen of Guthrie.	Representative Cooper of Pottawattamie.
Representative Funk of Hardin.	Representative Griswold of Buchanan.
Representative Mitchell of Adams.	Representative Rogge of Scott.
Representative Milliman of Harrison.	Representative Watters of Muscatine.
Representative Nicoll of Ida.	

HORTICULTURE.

Representative Steen of Guthrie.	Representative Moore of Wayne.
Representative Britt of Mills.	Representative Morris of Sioux.
Representative Brooks of Boone.	Representative McNeeley of Lucas.
Representative Crow of Wapello.	Representative Wilson of Clinton.
Representative Watkins of Jefferson.	Representative Schultz of Crawford.
Representative Hinman of Wright.	

PENITENTIARIES.

Representative Brooks of Boone.	Representative Endicott of Tama.
Representative Jones of Poweshiek.	Representative Martin of Adair.
Representative Jay of Monroe.	Representative Lauder of Union.
Representative Hoover of Black Hawk.	Representative McCann of Dubuque.
Representative Davis of Cass.	Representative Murray of Scott.
Representative Ellison of Jones.	Representative Robinson of Marion.
Representative Early of Sac.	

PUBLIC LANDS AND BUILDINGS.

Representative Bell of Washington.	Representative Cooper of Montgomery.
Representative Bitterman of Cerro Gordo.	Representative Funk of Hardin.
Representative Carter of Dallas.	Representative Frazee of Chickasaw.
Representative Harriman of Franklin.	Representative Haselton of Carroll.
Representative Burnquist of Webster.	Representative Homrighaus of Bremer.
Representative Chapman of Woodbury.	

ELECTIONS.

Representative Martin of Adair.	Representative Trewin of Allamakee.
Representative Blanchard of Mahaska.	Representative Weaver of Louisa.
Representative Mitchell of Adams.	Representative Williams of Fremont.
Representative Myerly of Emmet.	Representative Smith of Linn.
Representative Saberson of Buena Vista.	Representative Cooper of Pottawattamie.

POLICE REGULATIONS.

Representative Jay of Monroe.	Representative Griswold of Buchanan.
Representative Dowell of Polk.	Representative Early of Sac.
Representative Jones of Poweshiek.	Representative Chapman of Woodbury.
Representative Coonley of Butler.	Representative Milliman of Harrison.
Representative Brooks of Boone.	Representative Schultz of Crawford.
Representative Lauder of Union.	Representative Rogge of Scott.

MILITARY.

Representative McNeeley of Lucas.	Representative Root of Clinton.
Representative Bell of Washington.	Representative McQuinn of Benton.
Representative Mitchell of Adams.	Representative Pattison of Fayette.
Representative Miller of Cherokee.	Representative Cornwall of Clay.
Representative Spearman of Henry.	Representative Dowell of Polk.
Representative Wyckoff of Appanoose.	Representative Ellison of Jones.
Representative Cooper of Montgomery.	Representative Snoke of Cedar.
Representative Griswold of Buchanan.	Representative Taylor of Davis.

PUBLIC LIBRARIES.

Representative Saberson of Buena Vista.	Representative Dowell of Polk.
Representative Sowers of Taylor.	Representative Endicott of Tama.
Representative Jay of Monroe.	Representative Griswold of Buchanan.
Representative Sawyer of Woodbury.	Representative Blanchard of Mahaska.
Representative Chassell of Plymouth.	Representative Morrison of Grundy.
Representative Byers of Shelby.	Representative Ranck of Johnson.
Representative Cornwall of Clay.	Representative Cooper of Pottawattamie.
Representative Davison of Lyon.	Representative Robinson of Marion.

ENROLLED BILLS.

Representative Endicott of Tama.	Representative Haugen of Worth.
Representative Jay of Monroe.	Representative Patterson of Iowa.
Representative Myerly of Emmet.	Representative Wilken of Lee.
Representative Sowers of Taylor.	

ENGROSSED BILLS.

Representative Williams of Howard.	Representative Gurley of Decatur.
Representative Sowers of Taylor.	Representative Frazee of Chickasaw.
Representative Nicoll of Ida.	Representative Patterson of Iowa.
Representative Morris of Clarke.	

PARDONS.

Representative Hinman of Wright.	Representative Watkins of Jefferson.
Representative Young of Calhoun.	Representative Snoke of Cedar.
Representative Coonley of Butler.	Representative Stillmunkes of Dubuque.
Representative Martin of Adair.	

CONGRESSIONAL DISTRICTS.

Representative Sawyer of Woodbury.	Representative Jay of Monroe.
Representative Dowell of Polk.	Representative Mitchell of Adams.
Representative Byers of Shelby.	Representative Young of Delaware.
Representative Davis of Cass.	Representative Wyckoff of Appanoose.
Representative Ellison of Jones.	Representative Weaver of Louisa.
Representative Harriman of Franklin.	Representative Snoke of Cedar.
Representative Haugen of Worth.	Representative Richardson of Jackson.
Representative Hoover of Black Hawk.	Representative Ranck of Johnson.

JUDICIAL DISTRICTS.

Representative Hoover of Black Hawk.	Representative Cooper of Montgomery.
Representative Blanchard of Mahaska.	Representative Crow of Wapello.
Representative Moore of Wayne.	Representative Doane of Jasper.
Representative Wyckoff of Appanoose.	Representative Doubleday of Polk.
Representative Cornwall of Clay.	Representative Morrison of Grundy.
Representative Bell of Washington.	Representative Murray of Scott.
Representative Steen of Guthrie.	Representative Barker of Des Moines.
Representative Chapman of Woodbury.	Representative McCann of Dubuque.

SENATORIAL DISTRICTS.

Representative Allen of Van Buren.	Representative Sowers of Taylor.
Representative Harriman of Franklin.	Representative Stuntz of Story.
Representative Bell of Washington.	Representative Van Gilder of Warren.
Representative Morris of Sioux.	Representative McNeeley of Lucas.
Representative Pattison of Fayette.	Representative Miller of Lee.
Representative Root of Clinton.	Representative Patterson of Iowa.
Representative Sessions of Kossuth.	Representative Ranck of Johnson.
Representative Smith of Linn.	Representative Ross of Des Moines.

REPRESENTATIVE DISTRICTS.

Representative McQuinn of Benton.	Representative Linderman of Page.
Representative Cornwall of Clay.	Representative Martin of Adair.
Representative Crow of Wapello.	Representative Wood of Madison.
Representative Morris of Clarke.	Representative Root of Clinton.
Representative Dowell of Polk.	Representative Myerly of Emmet.
Representative Early of Sac.	Representative Richardson of Jackson.
Representative Hoover of Black Hawk.	Representative Wilson of Clinton.
Representative Jay of Monroe.	Representative Patterson of Iowa.

RULES.

Representative Root of Clinton.	Representative Funk of Hardin.
Representative Britt of Mills.	Representative Harriman of Franklin.
Representative Sawyer of Woodbury.	Representative Ranck of Johnson.
Representative Chassell of Plymouth.	Representative Taylor of Davis.
Representative Early of Sac.	Representative McCann of Dubuque.

FISH AND GAME.

Representative Crow of Wapello.	Representative Wyckoff of Appanoose.
Representative Bell of Washington.	Representative Trewin of Allamakee.
Representative Young of Calhoun.	Representative Frazee of Chickasaw.
Representative Morris of Sioux.	Representative Ross of Des Moines.
Representative Spaulding of Floyd.	

PHARMACY.

Representative Davis of Cass.	Representative Sessions of Kossuth.
Representative Dowell, of Polk.	Representative Bitterman of C. G'rdo
Representative Lauder of Union.	Representative Patterson of Iowa.
Representative Early of Sac.	Representative Taylor of Davis.
Representative Linderman of Page.	Representative McCann of Benton.
Representative Milliman of Harrison	Representative Cooper of P'twat'mie
Representative Carter of Dallas.	

HOUSE COMMITTEES.

ALLEN.....	{ Judiciary. Federal Relations. Municipal Corporations. Claims. Banks and Banking. . Printing. Constitutional Amendments. Senatorial Districts.
BARKER.....	{ Normal Schools. Mines and Mining. Telegraph, Telephones and Express. Labor. Printing. Constitutional Amendments. Judicial Districts.
BELL.....	{ Instititution for Feeble Minded, Domestic Manufactures. Constitutional Amendments. Public Lands and Buildings. Military. Judicial Districts. Senatorial Districts. Printing. Fish and Game.
BITTERMAN.....	{ Railroads and Commerce. Suppression of Intemperance. Agriculture. Mines and Mining. Banks and Banking. Roads and Highways. Institution for Feeble Minded. Public Lands and Buildings. Pharmacy.
BLANCHARD.....	{ Ways and Means. Judiciary. Appropriations. Federal Relations. Municipal Corporations. State University. Elections. Public Libraries. Judicial Districts.
BRINTON.....	{ Ways and Means. Normal Schools. Federal Relations. Banks and Banking. Roads and Highways. Animal Industry.

BRITT	Agriculture. Claims. Animal Industry. Institution for Deaf and Dumb. Institution for Feeble Minded. Rules. Horticulture.
BROOKS.....	Roads and Highways. Mines and Mining. College for the Blind. Domestic Manufactures. Horticulture. Penitentiaries. Police Regulations.
BURNQUIST.....	Mines and Mining. Compensation of Public Officers. College for Blind. Institution for Deaf and Dumb. County and Township Organization. Public Lands and Buildings.
BYERS	Ways and Means. Judiciary. Appropriations. Hospital for the Insane. Telegraph, Telephones and Express. Banks and Banking. Woman Suffrage. Public Libraries. Congressional Districts.
CARTER.....	Claims. Telegraph, Telephones and Express. Printing. Institution for Deaf and Dumb. Industrial Schools. Labor. Woman Suffrage. Public Lands and Buildings.
CHAPMAN	Agriculture. Medicine and Surgery. Compensation of Public Officers. Animal Industry. Woman Suffrage. Public Lands and Buildings. Judicial Districts. Police Regulations.
CHASSELL.....	Railroads and Commerce. Normal Schools. Suppression of Intemperance. Telegraph, Telephones and Express. Private Corporations. Printing. Public Libraries. Rules.

COONLEY... ..	{ Railroads and Commerce. Mines and Mining. Hospital for Insane. Banks and Banking. Constitutional Amendments. Police Regulations. Pardons.
COOPER of Montgomery	{ Medicine and Surgery. Institution for Feeble Minded. Public Lands and Buildings. Military. Judicial Districts.
COOPER of Pottawat'mie	{ Schools and Text Books. Normal Schools. College for Blind. County and Township Organization. Woman Suffrage. Elections. Public Libraries. Pharmacy.
CORNWALL.....	{ Judiciary. Claims. Insurance. State University. Constitutional Amendments. Military. Public Libraries. Judicial Districts. Representative Districts.
CROW.....	{ Institution for Deaf and Dumb. Retrenchment and Reform. Compensation of Public Officers. Board of Public Charities. Horticulture. Judicial Districts. Representative Districts. Fish and Game.
DAVIS.....	{ Suppression of Intemperance. Medicine and Surgery. Printing. Industrial Schools. Board of Public Charities. Penitentiaries. Congressional Districts. Schools and Text Books. Pharmacy.
DAVISON.....	{ Schools and Text Books. Agriculture. Compensation of Public Officers. Agricultural College. State University. Industrial Schools. Labor. Public Libraries.
DIEDERICH... ..	{ Ways and Means. Telegraph, Telephones and Express. Banks and Banking. Institution for Deaf and Dumb. Industrial Schools.

DOANE....	<ul style="list-style-type: none"> Railroads and Commerce. Agriculture. Mines and Mining. Telegraphs, Telephones and Express. Animal Industry. Roads and Highways. Soldiers' and Orphans' Home. Judicial Districts.
DOUBLEDAY.....	<ul style="list-style-type: none"> Compensation of Public Officers. Animal Industry. Roads and Highways. Labor. County and Township Organization Judicial Districts.
DOWELL.....	<ul style="list-style-type: none"> Judiciary. Appropriation. Municipal Corporations. Private Corporations. Police Regulations. Public Libraries. Congressional Districts. Military. Representative Districts. Pharmacy.
EARLY	<ul style="list-style-type: none"> Normal Schools. Federal Relations. Penitentiaries. Police Regulations. Representative Districts. Rules. Pharmacy.
ELLISON.....	<ul style="list-style-type: none"> Judiciary. Appropriations. Federal Relations. Constitutional Amendments. Penitentiaries. Military. Congressional Districts. Municipal Corporations.
ENDICOTT	<ul style="list-style-type: none"> Ways and Means. Judiciary. Normal Schools. Claims. Penitentiaries. Public Libraries. Enrolled Bills.
FINCH	<ul style="list-style-type: none"> Judiciary. Federal Relations. Banks and Banking. Agricultural College. Labor. Private Corporations.

FRAZEE.....	<ul style="list-style-type: none"> Claims. Animal Industry. Board of Public Charities. Engrossed Bills. Fish and Game. Public Lands and Buildings. Mines and Mining. Medicine and Surgery.
FUNK	<ul style="list-style-type: none"> Suppression of Intemperance. Animal Industry. Private Corporations. College for Blind. Woman Suffrage. Public Lands and Buildings. Rules. Medicine and Surgery.
GRISWOLD	<ul style="list-style-type: none"> Medicine and Surgery. Hospital for Insane. Compensation of Public Officers. State University. Woman Suffrage. Police Regulations. Military. Public Library.
GURLEY	<ul style="list-style-type: none"> Retrenchment and Reform. Insurance. Institution for Deaf and Dumb. Board of Public Charities. Institution for Feeble Minded. Engrossed Bills.
HARRIMAN	<ul style="list-style-type: none"> Judiciary. Printing. State University. Public Lands and Buildings. Congressional Districts. Senatorial Districts. Rules. Domestic Manufactures
HASELTON.....	<ul style="list-style-type: none"> Appropriations. Schools and Text Books. Municipal Corporations. Animal Industry. Public Lands and Buildings. Agriculture.
HAUGEN.....	<ul style="list-style-type: none"> Municipal Corporations. Printing. State University. Industrial Schools. Enrolled Bills. Congressional Districts.
HINMAN	<ul style="list-style-type: none"> Agriculture. Animal Industry. Industrial Schools. Labor. Horticulture. Pardons.

HOMRIGHAUS....	{	Ways and Means. Agriculture. Public Lands and Buildings. Animal Industry.
HOOVER	{	Railroads and Commerce. Insurance. Penitentiaries. Congressional Districts. Judicial Districts. Representative Districts. Telegraphs, Telephones and Express. Municipal Corporations.
HORTON	{	Appropriations. Schools and Text Books. Agriculture. Medicine and Surgery. Compensation of Public Officers. Animal Industry.
JAY	{	Ways and Means. Appropriations. Claims. Roads and Highways. Penitentiaries. Police Regulations. Public Libraries. Enrolled Bills. Congressional Districts. Representative Districts.
JESTER	{	Agriculture. Claims. Roads and Highways. State University. Industrial Schools. Institution for Feeble Minded. Woman Suffrage. Animal Industry.
JONES.....	{	Normal Schools. Labor Penitentiaries. Police Regulations.
KLEMME.....	{	Municipal Corporations. Private Corporations. Printing. Institution for Deaf and Dumb. Labor.
LAUDER	{	Railroads and Commerce. Suppression of Intemperance. Mines and Mining. Medicine and Surgery. Telegraphs, Telephones and Express. Labor. Penitentiaries. Police Regulations. Pharmacy.

LINDERMAN	{ Schools and Text Books. Medicine and Surgery. Banks and Banking. Domestic Manufactures. Representative Districts. Agriculture. Pharmacy.
MCCANN.....	{ Railroads and Commerce. Medicine and Surgery. Private Corporations. State University. College for Blind. Institute for Deaf and Dumb. Labor. Penitentiaries. Judicial Districts. Rules. Pharmacy.
MCGONIGLE.....	{ Industrial Schools. Retrenchment and Reform. College for Blind. Schools and Text Books. Agricultural College.
MCNEELEY.....	{ Ways and Means. Insurance. Horticulture. Military. Senatorial Districts. Domestic Manufactures.
MCQUINN	{ Agricultural College. Domestic Manufactures. Military. Representative Districts. Printing. College for Blind.
MARTIN	{ Ways and Means. Suppression of Intemperance. Printing. Agricultural College. Domestic Manufactures. Penitentiaries. Elections. Pardons. Normal Schools. Banks and Banking. Representative Districts.
MILLER of Cherokee....	{ Normal Schools. Agriculture. Mines and Mining. Hospital for the Insane. Roads and Highways. Woman Suffrage. Military.
MILLER of Lee.....	{ Judiciary. Federal Relations. Senatorial Districts.

MILLIMAN	Schools and Text Books. Insurance. Printing. Soldiers' and Orphans' Home. County and Township Organization. Woman Suffrage. Police Regulations. Compensation of Public Officers. Pharmacy.
MITCHELL.....	Ways and Means. Judiciary. Federal Relations. County and Township Organization. Woman Suffrage. Elections. Military. Congressional Districts.
MOORE.....	Railroads and Commerce. Agriculture. Mines and Mining. Claims. Telegraphs, Telephones and Express. County and Township Organization. Horticulture. Judicial Districts.
MORRIS of Clarke	Appropriations. Suppression of Intemperance. Agriculture. Roads and Highways. Institution for Feeble Minded. Engrossed Bills. Representative Districts. Retrenchment and Reform.
MORRIS of Sioux.....	Retrenchment and Reform. Federal Relations. Medicine and Surgery. Horticulture. Senatorial Districts. Fish and Game.
MORRISON.....	Appropriations. Normal Schools. Suppression of Intemperance. Medicine and Surgery. Hospital for the Insane. Agricultural College. Public Libraries. Judicial Districts.
MURRAY	Ways and Means. Printing. Agricultural College. Board of Public Charities. Penitentiaries. Judicial Districts.

	<p>Suppression of Intemperance. Judiciary. Hospital for the Insane. State University. Soldiers' and Orphans' Home. Constitutional Amendments. Elections. Enrolled Bills. Representative Districts.</p>
MYERLY.....	
	<p>Agriculture. Medicine and Surgery. Agricultural College. Institution for Feeble Minded. County and Township Organization. Constitutional Amendments. Woman Suffrage. Engrossed Bills.</p>
NICOLL	
	<p>Insurance. Banks and Banking. Private Corporations. Roads and Highways. Agricultural College.</p>
NIETERT.....	
	<p>Insurance. Enrolled Bills. Engrossed Bills. Senatorial Districts. Representative Districts.</p>
PATTERSON.....	
	<p>Retrenchment and Reform. Medicine and Surgery. State University. Military. Senatorial Districts. Pharmacy. Hospital for the Insane.</p>
PATTISON	
	<p>Judiciary. Railroads and Commerce. Federal Relations. Private Corporations. Public Libraries. Congressional Districts. Senatorial Districts. Rules.</p>
RANCK.....	
	<p>Suppression of Intemperance. Retrenchment and Reform. Medicine and Surgery. Private Corporations. State University. Soldiers' and Orphans' Home. Board of Public Charities. Institution for Feeble Minded.</p>
REED	
	<p>Railroads and Commerce. Compensation of Public Officers. Animal Industry. Agricultural College. Soldiers' and Orphans' Home. Congressional Districts. Representative Districts.</p>
RICHARDSON	

ROBINSON.....	{	Ways and Means. Judiciary. Appropriations. Federal Relations. Municipal Corporations. Penitentiaries. Public Libraries.
ROGGE	{	Agriculture. Mines and Mining. Hospital for the Insane. Insurance. County and Township Organization. Woman Suffrage. Police Regulations.
ROOT.....	{	Judiciary, Municipal Corporations. Insurance. Private Corporations. Constitutional Amendments. Military. Senatorial Districts. Representative Districts. Rules.
ROSS	{	Ways and Means. Schools and Text Books. Suppression of Intemperance. Institution for Deaf and Dumb. Soldiers' and Orphans' Home. Senatorial Districts. Fish and Game.
SABERSON	{	Ways and Means. Schools and Text Books. Suppression of Intemperance. Telegraphs, Telephones and Express. Banks and Banking. County and Township Organization. Elections. Public Libraries.
SAWYER	{	Ways and Means. Judiciary. Appropriations. Normal Schools. Suppression of Intemperance. Private Corporations. State University. Public Libraries. Congressional Districts. Rules.
SCHULTZ.....	{	Railroads and Commerce. Retrenchment and Reform. Roads and Highways. Board of Public Charities. Constitutional Amendments. Horticulture. Police Regulations.

SESSIONS	{ Judiciary. Federal Relations. Insurance. Banks and Banking. Woman Suffrage. Senatorial Districts. Pharmacy.
SHRIVER.....	{ Appropriations. Agriculture. Hospital for the Insane. Insurance. Animal Industry. Roads and Highways. Agricultural College. Domestic Manufactures.
SMITH... ..	{ Ways and Means. Judiciary. Suppression of Intemperance. Federal Relations. Municipal Corporations. Insurance. Roads and Highways. Soldiers' and Orphans' Home. Elections. Senatorial Districts.
SNOKE	{ Appropriations. Banks and Banking. Printing. State University. Military. Pardons. Congressional Districts.
SOWERS	{ Judiciary. Appropriations. Municipal Corporations. Telegraphs, Telephones and Express. Public Libraries. Enrolled Bills. Engrossed Bills. Senatorial Districts.
SPAULDING.....	{ Ways and Means. Schools and Text Books. Normal Schools. Retrenchment and Reform. College for Blind. Board of Public Charities. Fish and Game.
SPEARMAN.....	{ Agriculture. Mines and Mining. Hospital for the Insane. Compensation of Public Officers Roads and Highways. Agricultural College. College for Blind. Military.

STEEN.....	{ <ul style="list-style-type: none"> Judicial Districts. Schools and Text Books. Insurance. Agricultural College. State University. Industrial Schools. Woman Suffrage. Horticulture.
STILLMUNKES....	{ <ul style="list-style-type: none"> Schools and Text Books. Suppression of Intemperance. Mines and Mining. Roads and Highways. Soldiers' and Orphans' Home. Domestic Manufactures. Pardons.
ST. JOHN.....	{ <ul style="list-style-type: none"> Schools and Text Books. Normal Schools. Agriculture. Compensation of Public Officers. Telegraphs, Telephones and Express. Institution for Feeble Minded.
STONE.....	Speaker.
STUNTZ	{ <ul style="list-style-type: none"> Ways and Means. Agriculture. Mines and Mining. Roads and Highways. Labor. Senatorial Districts.
TAYLOR	{ <ul style="list-style-type: none"> Retrenchment and Reform. Board of Public Charities. Institution for Feeble Minded. Constitutional Amendments. Military. Rules. Pharmacy.
TREWIN.....	{ <ul style="list-style-type: none"> Judiciary. Railroads and Commerce. Municipal Corporations. Telegraphs, Telephones and Express. State University. County and Township Organization. Fish and Game. Elections.
VAN GILDER.....	{ <ul style="list-style-type: none"> Ways and Means. Appropriations. Schools and Text Books. Suppression of Intemperance. Federal Relations. Hospital for the Insane. Roads and Highways. Senatorial Districts. Claims.

WATKINS.....	{ Retrenchment and Reform. Telegraphs, Telephones and Express. Printing. College for Blind. Soldiers' and Orphans' Home. Labor. Horticulture. Pardons.
WATERS	{ Suppression of Intemperance. Roads and Highways. Agricultural College. College for Blind. Soldiers' and Orphans' Home. Board of Public Charities. Labor. Woman Suffrage.
WEAVER	{ Ways and Means. Judiciary. Municipal Corporations. Insurance. Banks and Banking. State University. County and Township Organization. Congressional Districts. Elections.
WILKEN.....	{ Railroads and Commerce. Private Corporations. Soldiers' and Orphans' Home. Domestic Manufactures. County and Township Organization. Enrolled Bills.
WILLIAMS of Fremont....	{ Schools and Text-books. Normal Schools. Claims. Compensation of Public Officers. Roads and Highways. Elections.
WILLIAMS of Howard.....	{ Agriculture. Hospital for the Insane. Claims. Animal Industry. Board of Public Charities. Domestic Manufactures. Engrossed Bills.
WILSON	{ Appropriations. Railroads and Commerce. Agriculture. Horticulture. Medicine and Surgery. Claims. Private Corporations. Industrial Schools. Institution for Feeble-Minded. Representative Districts.

WOOD....	Railroads and Commerce. Normal Schools. Medicine and Surgery. Printing. Soldiers' and Orphans' Home. Industrial Schools. Constitutional Amendments. Representative Districts.
WYCKOFF.....	Appropriations. Retrenchment and Reform. Claims. Compensation of Public officers. Domestic Manufactures. Military. Congressional Districts. Judicial Districts. Fish and Game.
YOUNG of Calhoun.....	Appropriations. Schools and Text-books. Medicine and Surgery. Insurance. Banks and Banking. College for Blind. Pardons. Fish and Game.
YOUNG of Delaware....	Railroads and Commerce. Schools and Text-books. Agriculture. Mines and Mining. Roads and Highways. Institution for Feeble-Minded. Congressional Districts.